Medium Term Revenue & Expenditure Framework

2016 / 2017 – 2018/2019

(Council 26 MAY 2016)



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Abbreviations and Acronyms

BSC	Budget Steering Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IMFO	Institute of Municipal Finance Officers
INEP	Integrated National Electrification Programme
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	Kilowatt hour
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises



Part 1 – Annual Budget

1.1 Mayor's Report

Mayor to deliver his speech at the final approval of the budget.



1.2 Council Resolutions

1. **That** the Council of Midvaal Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **APPROVES AND ADOPTS**:

 1.1. The annual budget of the municipality for the financial year 2016/17 and the multi-year and single-year capital appropriations as set out in the following tables:

 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 17 of Annexure A;
 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 18 of Annexure A;
 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 19 of Annexure A; and
 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 20 of Annexure A.

 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

 1.2.1. Budgeted Financial Position as contained in Table 21 of Annexure A;
 1.2.2. Budgeted Cash Flows as contained in Table 22 of Annexure A;
 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 23 of Annexure A;
 1.2.4. Asset management as contained in Table 24 of Annexure A; and
 1.2.5. Basic service delivery measurement as contained in Table 25 of Annexure A.

2. **That** the Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2016 the tariffs as contained in Annexure D:

 2.1. the tariffs, rebates and exemptions for property rates
 2.2. the tariffs for electricity
 2.3. the tariffs for the supply of water
 2.4. the tariffs for sanitation services
 2.5. the tariffs for solid waste services



3. **That** the Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2016 the tariffs for other services, as set out in Annexures D.

4. To give proper effect to the municipality's annual budget, the Council of Midvaal Local Municipality **APPROVES** that cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

5. **That** the Council of Midvaal Local Municipality, acting in terms of 12 of the Local Government: Municipal Systems Act (Act 32 of 2000) read with Chapter 3 of the Gauteng Rationalisation of Local Government Affairs amendment Act, No. 1 of 2003 **APPROVES AND ADOPTS** the amendments to the following By-laws:

 5.1 Electricity By-laws (as contained in Annexure AF):
 5.2 Water By-laws (as contained in Annexure AG):

6. **That** the amendments to the By-Laws referred to in (5) be promulgated in the Provincial Gazette.

7. **That** the Council of Midvaal Local Municipality, acting in terms of section 17 of the Municipal Finance Management Act, (Act 56 of 2003) **APPROVES AND ADOPTS** with effect from 1 July 2016 the following budget related policies for the 2016/2017 financial year:

 7.1 Tariff Policy
 7.2 Property Rates Policy
 7.3 Credit Control and Debt Collection Policy
 7.4 Cash Management Policy
 7.5 Investment Policy
 7.6 Borrowing Policy
 7.7 Funding and Reserves Policy
 7.8 Municipal Supply Chain Management Policy
 7.9 Asset Management Policy
 7.10 Policy on the Planning and Approval of Capital Projects
 7.11 Indigent Policy
 7.12 Policy related to the provision of free basic electricity
 7.13 Policy related to the provision of free basic water
 7.14 Policy on the Acceptance of Grants, Gifts, Donations and Sponsorships
 7.15 Long Term Financial Planning Policy
 7.16 Disposal of assets
 7.17 Budget Implementation and Monitoring Policy
 7.18 Commodity Based Local Procurement Policy
 7.19 Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
 7.20 Payment Bulk Contributions Policy
 7.21 Related Party Policy
 7.22 Cell phone and 3G Policy
 7.23 Risk Management Policy



7.24 Billing Policy
7.25 Supply Chain Management Process Turn-around Time
7.26 EFT Policy

8. **That** the Council of Midvaal Local Municipality, acting in terms of section 11.2.6 of the Midvaal Property Rates Policy **RE-AFFIRM** property rate rebates to the following property owners as development incentives as contained in the various Service Level Agreements / Development Policies:

 8.1 Savanna City Development (in terms of section 12.2.6.1 of the Property Rates Policy)
 8.2 Klipriver Business Park Development (in terms of section 12.2.6.1 of the Property Rates Policy)
 8.3 Sedibeng Breweries (in terms of section 12.2.6.2 of the Property Rates Policy)

9. **That** in principle approval **BE GRANTED** for the taking up on external debt to the value of R15 300 000 to fund the purchase of vehicles as contemplated in the capital budget for the 2016/2017 financial year.

10. **That** the Council of Midvaal Local Municipality, acting in terms of section 66 of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2016 the revised departmental organograms, as set out in Annexures AE.



1.3 Executive Summary

Planning Framework

The Constitution requires local government to relate its management, budgeting and planning functions to its service delivery objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. This includes the compilation of the Medium Term Revenue and Expenditure Framework (MTREF).

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into Key Performance Areas, Strategic Objectives, Key Focus Areas, Key Performance Indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

With the compilation of the 2016/17 MTREF, each department/function had to review the priorities and targets contained in the IDP (taking the 2015/2016 performance against the Budget and Departmental Service Delivery and Budget Implementation Plan into account) and request resources via the budget process accordingly. The setting of targets and resource allocation will be done as a single process in the 2016/2017 – 2018/2019 MTREF period.

Midvaal IDP Key Performance Areas

The Key Performance Areas contained in the Midvaal IDP are as follows:

- Governance and Stakeholder Participation
- Safety and Environment
- Social and Community Development
- Institutional Transformation
- Financial Sustainability
- Physical Infrastructure and Energy Efficiency
- Services and Customer Care
- Economic Growth and Development



Requests for resources not in support of the abovementioned KPA's were only be considered in exceptional circumstances.

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Council remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. Key areas where savings were realised were on telephone and internet usage, printing, workshops, travel, accommodation, and

catering. The Midvaal Local Municipality has adopted a cost curtailment strategy during 2013 and the application of the policy will continue during the MTREF period.

The Municipality has embarked on implementing a range of revenue collection strategies to optimise the collection of debt owed by consumers. Furthermore, the Municipality has undertaken workshops to register indigents to ensure the poorest of the poor are protected.

National Treasury's MFMA Circular No. 78 and 79 was used to guide the compilation of the 2016/17 MTREF.

The main challenges experienced during the compilation of the 2016/17 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy;
- Aging and poorly maintained water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – we are fast reaching a point where services are no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects.

The following budget principles and guidelines directly informed the compilation of the 2016/17 MTREF:

- The 2015/16 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2016/17 annual budget;
- Service level standards were used to inform the measurable objectives, targets and development goals;
- Tariff and property rate increases should be affordable. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following items and allocations to these items had to be supported by detailed motivation setting out the intention and cost of the expenditure which was used to prioritise expenditures:
 - Contracted services;
 - Furniture and office equipment;
 - New staff members

In view of the aforementioned, the following table is a consolidated overview of the proposed 2016/17 Medium-term Revenue and Expenditure Framework:



Table 1 Consolidated Overview of the 2016/17 MTREF

FINANCIAL PERIOD	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F01 2016/2017 BUDGET	%	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
TOTAL OPERATING INCOME	922 393 019	876 735 391	963 333 907	10%	1 046 539 567	1 145 177 946
TOTAL OPERATING EXPENDITURE	984 484 166	937 749 467	1 016 496 016	8%	1 094 200 213	1 172 000 438
ACCOUNTING SURPLUS / (DEFICIT)	-62 091 147	-60 760 086	-53 163 026		-47 661 673	-26 823 643
TOTAL CAPITAL BUDGET	91 790 000	92 579 204	81 968 732	-11%	76 768 000	86 840 000
TOTAL EXPENDITURE BUDGET	1 076 274 166	1 030 328 671	1 098 464 748	7%	1 170 968 213	1 258 840 438

Note: All figures excludes provision made for internal revenue and expenditure.

Total operating revenue has grown by 10% or R86.5 million for the 2016/17 financial year when compared to the 2015/16 Adjustments Budget. For the two outer years, operational revenue will increase by 9% respectively, equating to a total revenue growth of R268.4 million over the MTREF.

Total operating expenditure for the 2016/17 financial year has been appropriated at R1 016 billion and translates into a budgeted surplus of R97 217. When compared to the 2015/16 Adjustments Budget, operational expenditure has grown by 8% in the 2016/17 budget and by 8% and 7% for each of the respective outer years of the MTREF.

The capital budget of R81.9 million in 2016/17 is 11% less when compared to the 2015/16 Adjustment Budget of R92.5 million. A substantial portion of the capital budget will be funded from MIG funding of R29 million. The balance will be funded from internally generated funds, external loans and also public contributions.

1.4 Operating Revenue Framework

For Midvaal to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 93% annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services (remaining a challenge as a result of the offsetting of depreciation);
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;



- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA) as well as the Amendments to the Municipal Property Rates Act promulgated in 2014.
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2016/17 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source										
Property rates	94 353	106 157	134 780	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	214 832	235 074	243 241	312 005	282 797	282 797	207 218	318 910	350 212	383 103
Service charges - water revenue	116 705	133 849	140 230	171 379	150 807	150 807	115 184	172 344	187 855	204 762
Service charges - sanitation revenue	24 319	27 252	30 978	35 535	34 347	34 347	25 832	38 223	40 899	43 762
Service charges - refuse revenue	21 316	25 363	27 669	33 476	30 558	30 558	22 803	34 261	36 660	39 226
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	2 037	4 851	6 012	4 000	4 000	4 000	2 136	3 800	3 990	4 190
Interest earned - outstanding debtors	7 120	6 049	10 186	6 000	8 000	8 000	8 240	8 400	8 820	9 261
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines	7 020	48 726	46 888	50 307	50 307	50 307	6 984	52 823	55 464	58 237
Licences and permits	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Other revenue	23 265	21 908	30 894	24 629	33 571	33 571	17 580	31 176	32 881	35 203
Gains on disposal of PPE	–	–	–	–	–	–	(706)	–	–	–
Total Revenue (excluding capital transfers and contributions)	**575 166**	**677 478**	**746 297**	**871 883**	**826 027**	**826 027**	**595 969**	**910 445**	**987 517**	**1 070 833**

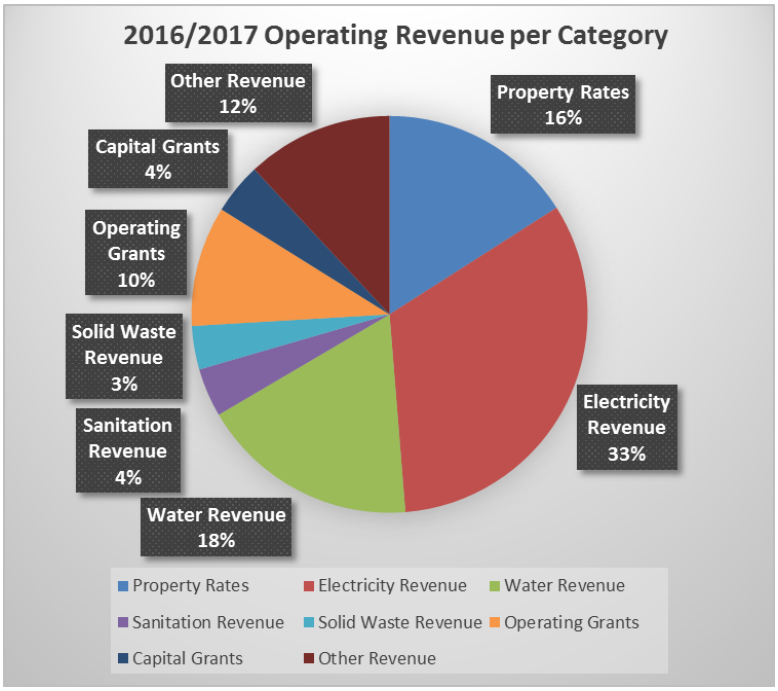


Figure 1: Main operational revenue categories for the 2016/17 financial year

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Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework					
R thousand	Original Budget	Adjusted Budget	%	Budget Year 2016/17	%	Budget Year +1 2017/18	%	Budget Year +2 2018/19	%
Revenue By Source									
Property rates	145 986	144 038	-1%	154 255	7%	165 053	7%	176 607	7%
Property rates - penalties & collection charges	–	–	0%	–	0%	–	0%	–	0%
Service charges - electricity revenue	312 005	282 797	-10%	318 910	11%	350 212	9%	383 103	9%
Service charges - water revenue	171 379	150 807	-14%	172 344	12%	187 855	8%	204 762	8%
Service charges - sanitation revenue	35 535	34 347	-3%	38 223	10%	40 899	7%	43 762	7%
Service charges - refuse revenue	33 476	30 558	-10%	34 261	11%	36 660	7%	39 226	7%
Service charges - other	–	–	0%	–	0%	–	0%	–	0%
Rental of facilities and equipment	–	–	0%	–	0%	–	0%	–	0%
Interest earned - external investments	4 000	4 000	0%	3 800	-5%	3 990	5%	4 190	5%
Interest earned - outstanding debtors	6 000	8 000	25%	8 400	5%	8 820	5%	9 261	5%
Dividends received	–	–	0%	–	0%	–	0%	–	0%
Fines	50 307	50 307	0%	52 823	5%	55 464	5%	58 237	5%
Licences and permits	–	–	0%	–	0%	–	0%	–	0%
Agency services	–	–	0%	–	0%	–	0%	–	0%
Transfers recognised - operational	88 565	87 602	-1%	96 253	9%	105 683	9%	116 483	9%
Other revenue	24 629	33 571	27%	31 176	-8%	32 881	5%	35 203	7%
Gains on disposal of PPE	–	–	0%	–	0%	–	0%	–	0%
Total Revenue (excluding capital transfers and contributions)	**871 883**	**826 027**	**-6%**	**910 445**	**9%**	**987 517**	**8%**	**1 070 833**	**8%**

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise of 75% of the total revenue mix and follow the same trend in the outer years.

Other revenue consists of various items such as income received from, building plan fees, connection fees, renting out of properties and fines. Departments review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totals R96.3 million in the 2016/17 financial year and increases to R116.5 million by 2018/19. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:



Table 4 Operating Transfers and Grant Receipts

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**55 046**	**58 905**	**65 285**	**75 105**	**73 248**	**73 248**	**80 455**	**89 669**	**98 771**
Local Government Equitable Share	47 515	50 957	56 033	63 385	63 385	63 385	70 863	80 912	90 733
Municipal Systems Improvement Grant	1 000	890	934	930	930	930	–	–	–
Finance Management Grant	1 213	1 242	1 350	1 450	1 450	1 450	1 475	1 550	1 550
EPWP Grant	1 000	1 000	1 135	1 327	1 327	1 327	1 279	–	–
Other National Opex Grants	–	–	–	1 857	–	–	–	–	–
Municipal Infrastructure Grant	1 000	1 100	1 150	1 250	1 250	1 250	1 300	1 400	0
Specific Contr. Towards Councillors	3 318	3 716	4 683	4 906	4 906	4 906	5 538	5 807	6 488
Provincial Government:	**7 114**	**6 917**	**7 725**	**10 595**	**11 489**	**11 489**	**13 119**	**13 149**	**14 649**
Health subsidy	4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
DSRAC Grant	2 440	2 500	3 180	3 446	4 340	4 340	5 970	6 000	7 500
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Specific Contr. Towards Councillors	–	–	–	–	–	–	–	–	–
District Municipality:	**2 040**	**2 426**	**2 408**	**2 865**	**2 865**	**2 865**	**2 679**	**2 864**	**3 063**
Environmental/sedibeng Grant	2 040	2 426	2 408	2 865	2 865	2 865	2 679	2 864	3 063
	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	**64 200**	**68 249**	**75 418**	**88 565**	**87 602**	**87 602**	**96 253**	**105 683**	**116 483**

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities are encouraged to keep increases at no more than the 6% upper boundary of the South African Reserve Bank's inflation target. Tariffs could not be contained within the targeted inflation limits due to increased cost of the provision of services. Fuel increases are far in excess of inflationary limits. Additional staff members are required to ensure continued service delivery as well as compliance with laws and regulations. Tariff increases on all services are proposed at 7% - Eskom and Rand Water increases drive the electricity and water tariff increases. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the Municipality. Eskom increased the cost of electricity by 7.86% and Rand Water increased the cost of water by 11.9%. The proposed tariffs for electricity is 7.64%. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability. Assessment rates, sanitation and refuse removal is proposed to increase by 7% to provide for the cost of staff and other cost drivers.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.



1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0.25:1. The implementation of these regulations was done in previous budget processes and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R135 000 reduction on the market value of a residential property will be granted in terms of MLM's Property Rates Tariffs (not applicable to vacant land);
- 35% rebate will be granted on all residential properties (including state owned residential properties but excluding vacant land);
- 100% rebate will be granted to registered indigents in terms of the Indigent Policy (up to a property value of R500 000);
- For pensioners a rebate of 100% will be granted to owners of rate-able property if the total gross income of the applicant and/or his/her spouse, if any, does not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year.
- A 50% rebate will be granted to pensioners whose aggregate household income does not exceed R4 500 per month. In this regard the following stipulations are relevant:

 - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
 - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
 - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
 - The property must be categorised as residential.

- The Municipality will grant an 100% rebate on the assessment rates of rate-able properties of certain public benefit organisations. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a rebate.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2016/17 financial year based on a 7% increase from 1 July 2016 are contained below:



Table 5 Proposed rates to levied for the 2016/17 financial year

PROPERTY RATES TARIFFS FOR 2016/2017											
No.	**Tariff Code**	**References to the Property Rates Policy**			**Property Category**	**Rate Ratio (to residential rate)**	**Tariff 2015/2016**	**Tariff 2016/2017**	**Impermissible**	**Exemptions**	**Rebates**
1.	RES001, SAV001	11.1.1.3	11.1.1.3	12.1.1	Residential properties	1:1	0.014399	0.015406	15 000	135 000.00	35%
2.	RES000, SAV000	11.1.1.3			Residential properties not used for any purpose	1:1.16	0.014399	0.017871	15 000		
3.	BUS001				Business and commercial properties	1:1	0.014399	0.015406			
4.	BUS001				Business and commercial properties not used for any purpose	1:1	0.014399	0.015406			
5.	IND001				Industrial properties	1:1	0.014399	0.015406			
6.	IND001				Industrial properties not used for any purpose	1:1	0.014399	0.015406			
7.	PSI001	11.2.1.1	11.1.1.2		Public Service Infrastructure	Exempt			30%	70%	
8.	PBO001		11.1.1.4		Public Benefit Organization	Exempt				100%	
9.	POW001	11.2.1.8			Place of worship and/or vicarage	Impermissible			100%		
10.	SPO001				Sports grounds used for amateur sports	1:0.25	0.003600	0.003852			
11.	COM001	11.2.1.7	9.1.9	12.1.2	Communal land	Impermissible			100%		
12.	GOV002				State owned properties	1:1	0.014399	0.015406			
13.	MUN001		11.1.1.1		Municipal properties	1:1				100%	
14.	PRO001	11.2.1.5			Protected areas	Impermissible			100%		
15.	SER001				Servitudes	1:0.25	0.003600	0.003852			
16.	TOWN01				Privately owned township serviced by the owner	1:1	0.014399	0.015406			
17.	AGR005				Farm properties used for Agricultural purposes (larger than 16ha)	1:0.25	0.001889	0.003852			
18.	AGR002				Farm properties used for Business and Commercial purposes	1:1	0.014399	0.015406			
19.	AGR002				Farm properties used for Industrial purposes	1:1	0.014399	0.015406			
20.	AGR004				Farm properties used for Residential purposes (smaller than 16ha)	1:1	0.003600	0.015406			75%
21.	AGR002				Farm properties not used for any purpose (smaller than 16ha)	1:1	0.014399	0.015406			
22.	AGR002				Farm properties not used for any purpose-Industrial Zoning	1:1	0.014399	0.015406			
23.	AGR002				Farm properties not used for any purpose – Business and Commercial Zoning	1:1	0.014399	0.015406			
24.	AGR005				Agricultural Holdings used for Agricultural purposes (larger than 16ha)	1:0.25	0.001889	0.003852			
25.	AGR002				Agricultural Holdings used for Business and Commercial purposes	1:1	0.014399	0.015406			
26.	AGR002				Agricultural Holdings used for Industrial purposes	1:1	0.014399	0.015406			
27.	AGR004				Agricultural Holdings used for Residential purposes (smaller than 16ha)	1:1	0.003600	0.015406			75%
28.	AGR002				Agricultural Holdings not used for any purposes (smaller than 16ha)	1:1	0.014399	0.015406			
29.	AGR002				Agricultural Holdings not used for any purpose – Industrial Zoning	1:1	0.014399	0.015406			
30.	AGR002				Agricultural Holdings not used for any purpose – Business and Commercial Zoning	1:1	0.014399	0.015406			
31.					Unregistered properties	1:1	0.014399	0.015406			
32.	MUL001				Multiple use properties	1:1	0.014399	0.015406			

1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective. The tariffs for all the services of the MLM are NOT yet cost reflective if the full cost of depreciation is taken into account. Only the water service currently has full cost reflective tariffs. The refuse collection service is cross subsidized by assessment rates and if the equitable share grant is not taken into consideration, both electricity and sanitation will also be cross-subsidized by assessment rates.



Better maintenance of infrastructure and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. Rand Water has increased its bulk tariffs with 11.9% from 1 July 2016. A tariff increase of 11.9% for MLM customers from 1 July 2016 for water is proposed. In addition 6 kℓ water per 30-day period will again be granted free of charge to all residential properties. Water sliding scales are used to encourage water conservation. The tariffs are being restricted this year to reduce the basic charge and to increase the consumption charge to give customers the flexibility to manage their accounts.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 6 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2015/16	PROPOSED TARIFFS 2016/17
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
(i) 0 to 6 kℓ per 30-day period	Free	Free
(ii) 7 to 12 kℓ per 30-day period	18.50	21.90
(iii) 13 to 20 kℓ per 30-day period	20.50	24.14
(iv) 21 to 30 kℓ per 30-day period	22.00	25.82
(v) 31 to 45 kℓ per 30-day period	23.50	27.50
(vi) > 45 kℓ per 30-day period	24.50	28.62
NON-RESIDENTIAL		
(i) 0 – 25 000 kℓ per 30-day period	20.28	23.09

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

Table 7 Comparison between current water charges and increases (Domestic)

Monthly consumption kℓ	Current amount Payable 2015-16 R	Proposed amount Payable 2016-17 R	Difference (Increase) R	Percentage change
20	454.86	506.21	51.35	11.29%
30	683.86	774.46	90.60	13.25%
40	777.86	884.45	106.88	13.70%
50	1 071.63	1 336.55	264.92	24.72%
80	1 752.86	2 195.17	442.31	25.23%
100	2 242.86	2 767.48	524.62	23.39%

The tariff structure of the 2016/17 financial year has been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate.



1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 7.857% increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2016.

Considering the Eskom increases, the consumer tariff had to be increased by 7.64% to offset the additional bulk purchase cost from 1 July 2016 (as per the NERSA requirements). Registered indigents will again be granted 50 kWh per 30-day period free of charge.

The on-going capping of increases to municipal customers at levels lower than the cost increase of bulk purchases is not sustainable. The gross margins of the electricity service is being pushed lower on an annual basis, to such an extent that the service is now just breaking even and losses will be made in future years.

The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 8 Comparison between current electricity charges and increases (Domestic)

Monthly consumption kWh	Current amount payable R	Proposed amount payable R	Difference (Increase) R	Percentage change
100	202.66	160.35	-42.31	-20.88%
250	362.03	331.89	-30.14	-8.33%
500	694.44	700.94	6.50	0.94%
750	1 111.21	1 183.48	72.27	6.50%
1 000	1 554.46	1 704.73	150.27	9.67%
2 000	3 327.46	3 789.73	462.27	13.89%

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 7% for sanitation from 1 July 2016 is proposed. It should be noted that electricity costs contributes approximately 20% of waste water treatment input costs, therefore the higher than CPI increase of 7% for sanitation tariffs. Free sanitation will be applicable to registered indigents.

The following table shows the impact of the proposed increases in sanitation tariffs on the sanitation charges for a single dwelling-house:



Table 9 Comparison between current sanitation charges and increases, single dwelling-houses

Monthly sanitation consumption kℓ	Current amount payable R	Proposed amount payable R	Increase %
Basic Sanitation: Residential	86.87	0	
Add: Sanitation: Residential	84.23	183.07	
TOTAL	**170.90**	**183.07**	**7%**

The basic and additional charge for residential properties will be combined in the new financial year to simplify the accounts.

1.4.5 Waste Removal and Impact of Tariff Increases

The main cost drivers for the service are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. A 7% increase in the waste removal tariff is proposed from 1 July 2016. Higher increases will not be viable in 2016/17 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services. This service, however, is provided at a loss and is cross-subsidized by assessment rates.

The following table compares current and proposed amounts payable from 1 July 2016:



Table 10 Comparison between current waste removal fees and increases

ITEM	DESCRIPTION CLEANSING AND SOLID WASTE	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1.	**REMOVAL OF DOMESTIC USE**			
	From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m³ with a maximum of 6 bags per dwelling or town house per removal. Monthly tariff			
a.	Meyerton / Risiville	147.31	157.62	7.00
b	Randvaal / Vaal Marina	147.31	157.62	7.00
c.	Walkerville / De Deur	147.31	157.62	7.00
d.	Savannah City	147.31	157.62	7.00
e.	Lakeside Estates / Sicelo/ Bantu Bonke	73.66	78.82	7.00
f.	Resorts in Vaal Marina and Suikerbosrand (Bulk Resorts)	109.30	116.95	7.00
g.	Savannah City Low Cost Housing	73.66	78.82	7.00
1.2	From flats and other (res 2, 3 and 4): once per week per residential unit	109.30	116.95	7.00
1.3	From agricultural holdings in plastic bags with a conservancy capacity of not more than 0.1 m³ with a maximum of 6 plastic bags per agricul tural holding, once per week	147.31	157.62	7.00
1.4	From farm portions in plastic bags with a conservancy capacity of not morethan 0.1 m³ with a maximum of 6 bags per agricultural holding, once per week	147.31	157.62	7.00
1.5	Non-Sectional Title properties containing Living Rooms with shared facilities	30.27	32.39	7.00
1.6	Replacement of lost/damaged and worn out 240lt bin	800.00	856.00	7.00
2.	**REMOVAL OF BUSINESS AND DRY INDUSTRIAL REFUSE**			
2.1	In plastic bags with a conserving capacity of not more than 0.1 m³ compacted or un-compacted, with a maximum of 4 bags			
a.	One removal per week	171.07	183.04	7.00
b.	Two removals per week	327.89	350.84	7.00
c.	Three removals per week	478.76	512.27	7.00
d.	Daily removals	901.69	964.81	7.00
2.2	In containers with a conserving capacity of not more than 2.5 m³ p/month			
a.	One removal per week	1 393.52	1491.07	7.00
b.	Two removals per week	2 322.54	2485.12	7.00
c.	Three removals per week	3 688.74	3946.95	7.00
d.	Daily removals	6 967.62	7455.35	7.00
2.3	Rental of the above mentioned container with a conservancy capacity of not more than 2.5 m³ per month	368.28	394.06	7.00

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	DESCRIPTION CLEANSING AND SOLID WASTE	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
3.	**REMOVAL OF BUSINESS AND RESIDENTIAL REFUSE IN CONTAINERS WITH A CAPACITY OF NOT MORE THAN 6 m³ FOR RENTAL LONGER THAN ONE WEEK**			
3.1				
a.	Rental per week or part thereof	117.61	125.84	7.00
b.	Rental per month	437.18	467.78	7.00
c.	Removal by means of compactor, per removal	629.64	673.71	7.00
d.	Removal by means of a skip loader, per removal	861.30	921.59	7.00
4.	**REMOVAL OF BUSINESS AND RESIDENTIAL REFUSE IN CONTAINERS WITH A CON SERVANCY CAPACITY OF NOT MORE THAN 30 m³ FOR RENTAL PERIOD LONGER THAN ONE WEEK**			
4.1				
a.	Removal of 15 m³ skip bin, per removal	1 776.06	1900.38	7.00
b.	Removal of 18 m³ skip bin, per removal	2 185.92	2338.93	7.00
c.	Removal of 30 m³ skip bin, per removal	3 552.12	3800.77	7.00
5.	**REMOVAL AND DISPOSAL OF CONDEMNED FOODSTUFFS**			
5.1	Per removal, per m³ or part thereof	156.82	167.80	7.00
6.	**REMOVAL AND DISPOSAL OF BUILDING RUBBLE**			
6.1	Per removal, per m³ or part thereof	130.68	139.83	7.00
7.	**REMOVAL AND DISPOSAL OF GARDEN REFUSE**			
7.1	Per removal, per m³ or part thereof	115.24	123.31	7.00
8	**UN-PROCLAIMED TOWNSHIPS**			
8.1	From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m³ with a maximum of 6 bags per dwelling or town house per weekly removal, per month	115.24	123.31	7.00
9.	**DUMPING AT TRANSFER STATIONS/LANDFILL SITES(NON-WEIGHBRIDGE)**			
9.1	**(INCLUDES A TARIFF PER TON REHABILITATION LEVY)**	14.26	15.26	7.00
9.2	Dumping of household and garden refuse by residents of Midvaal	**FREE**		
9.3	Dumping of waste by Non-residents per 1m3	98.60	105.50	7.00
9.4	Dumping of waste by Non-residents			
a.	Per skip bin non municipal per bin	926.64	991.50	7.00
b.	Non-household or garden refuse - 1 ton vehicle with/without trailer	98.60	105.50	7.00
c.	3 ton vehicle	251.86	269.49	7.00
d.	Larger than 3 ton vehicle	845.86	905.07	7.00
e.	Single Axle Tipper	696.17	744.90	7.00
f.	Double Axle Tipper	845.86	905.07	7.00
g.	Articulated Tipper Trailer	1 211.76	1296.58	7.00



ITEM	DESCRIPTION CLEANSING AND SOLID WASTE	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
10.	**DUMPING AT TRANSFER STATIONS / LANDFILL SITES (WEIGHBRIDGE)**			
	DESCRIPTION			
a.	Tariff for the dumping of household and garden refuse by residents of Midvaal	**Free**		
b.	General and non-hazardous industrial dry solid waste by the			
	general public and contractors in excess of 1000 kg	192.46	205.93	7.00
c.	Disposal of clean compostable garden refuse by the general public			
	and contractors in excess of 1000 kg	52.27	55.93	7.00
d.	Disposal of general and non-hazardous industrial dry solid waste			
	by the general public and contractors, from outside the boundaries of			
	the municipality in excess of 1000 kg	489.46	523.72	7.00
e.	Clean building rubble up to 1000kg	**0.00**	**FREE**	
f.	Clean soil, usable as cover material up to 3000kg	**0.00**	**FREE**	
g.	Clean building rubble in excess of 1000kg	130.68	139.83	7.00
h	Clean soil, usable as cover material in excess of 3000kg	261.36	279.66	7.00
11.	**DISPOSAL OF WASTE BY REGISTERED LANDFILL USERS**			
11.1	**Non-Weighbridge**			
a.	Per skip bin non municipal	807.84	807.84	0.00
b.	Non-household or garden refuse - 1 ton vehicle with/without trailer	59.40	59.40	0.00
c.	3 ton vehicle	149.69	149.69	0.00
d.	Larger than 3 ton vehicle	525.10	525.10	0.00
e.	Single Axle Tipper	437.18	437.18	0.00
f.	Double Axle Tipper	457.38	457.38	0.00
g.	Articulated Tipper Trailer	665.28	665.28	0.00
12	**ILLEGAL DUMPING**			
12.1	Cleaning of Illegal Dumping on private vacant stands (Rate per hour)	0.00	1100	

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.



Table 11 MBRR Table SA14 – Household bills

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	461.54	527.57	580.33	506.96	506.96	506.96	**7.0%**	542.45	580.42	621.05
Electricity: Basic levy	81.63	87.34	93.80	107.16	107.16	107.16	**(46.2%)**	57.67	61.71	66.03
Electricity: Consumption	1 067.50	1 181.93	1 266.80	1 181.16	1 181.16	1 181.16	**11.3%**	1 315.15	1 407.22	1 505.72
Water: Basic levy	35.00	38.00	41.80	47.86	47.86	47.86	**(44.1%)**	26.78	28.65	30.66
Water: Consumption	373.30	417.00	458.70	636.00	636.00	636.00	**17.6%**	747.68	800.02	856.02
Sanitation	132.00	142.60	158.42	171.10	171.10	171.10	**7.0%**	183.08	195.89	209.60
Refuse removal	108.00	124.00	136.40	147.31	147.31	147.31	**7.0%**	157.62	168.66	180.46
Other										
sub-total	**2 258.97**	**2 518.44**	**2 736.25**	**2 797.56**	**2 797.56**	**2 797.56**	**8.3%**	**3 030.44**	**3 242.57**	**3 469.55**
VAT on Services				320.68	320.68	320.68		348.32	372.70	398.79
Total large household bill:	**2 258.97**	**2 518.44**	**2 736.25**	**3 118.24**	**3 118.24**	**3 118.24**	**8.4%**	**3 378.76**	**3 615.27**	**3 868.34**
% increase/-decrease		**11.5%**	**8.6%**	**14.0%**	**–**	**–**		**8.4%**	**7.0%**	**7.0%**
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	162.75	186.03	204.63	662.95	662.95	662.95	**7.0%**	709.36	759.02	812.15
Electricity: Basic levy	81.63	87.34	93.80	107.16	107.16	107.16	**(46.2%)**	57.67	61.71	66.03
Electricity: Consumption	1 067.50	1 181.93	1 266.80	1 447.11	1 447.11	1 447.11	**11.7%**	1 616.42	1 729.57	1 850.64
Water: Basic levy	38.00	38.00	41.80	47.86	47.86	47.86	**(44.1%)**	26.78	28.65	30.66
Water: Consumption	373.30	417.00	458.70	730.00	730.00	730.00	**17.5%**	857.67	917.71	981.95
Sanitation	132.00	142.60	158.42	171.10	171.10	171.10	**7.0%**	183.08	195.89	209.60
Refuse removal	108.00	124.00	136.40	147.31	147.31	147.31	**7.0%**	157.62	168.66	180.46
Other										
sub-total	**1 963.18**	**2 176.90**	**2 360.55**	**3 313.50**	**3 313.50**	**3 313.50**	**8.9%**	**3 608.60**	**3 861.21**	**4 131.49**
VAT on Services				371.08	371.08	371.08		405.89	434.31	464.71
Total small household bill:	**1 963.18**	**2 176.90**	**2 360.55**	**3 684.57**	**3 684.57**	**3 684.57**	**9.0%**	**4 014.50**	**4 295.51**	**4 596.20**
% increase/-decrease		**10.9%**	**8.4%**	**56.1%**	**–**	**–**		**9.0%**	**7.0%**	**7.0%**
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	–	–	–	–	–	–				
Electricity: Basic levy	81.63	87.34	93.80							
Electricity: Consumption	–	–	–	318.72	318.72	318.72	7.6%	343.07	367.09	392.78
Water: Basic levy	35.00	38.00	41.80							
Water: Consumption	71.80	120.00	132.00	193.00	193.00	193.00	18.1%	227.97	243.92	261.00
Sanitation	67.00	142.60	158.42							
Refuse removal	60.00	62.00	68.20							
Other										
sub-total	**315.43**	**449.94**	**494.22**	**511.72**	**511.72**	**511.72**	11.6%	**571.04**	**611.01**	**653.78**
VAT on Services				71.64	71.64	71.64	11.6%	79.95	85.54	91.53
Total small household bill:	**315.43**	**449.94**	**494.22**	**583.36**	**583.36**	**583.36**	**11.6%**	**650.98**	**696.55**	**745.31**
% increase/-decrease		**42.6%**	**9.8%**	**18.0%**	**–**	**–**		**11.6%**	**7.0%**	**7.0%**

1.5 Operating Expenditure Framework

The Council's expenditure framework for the 2016/17 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;

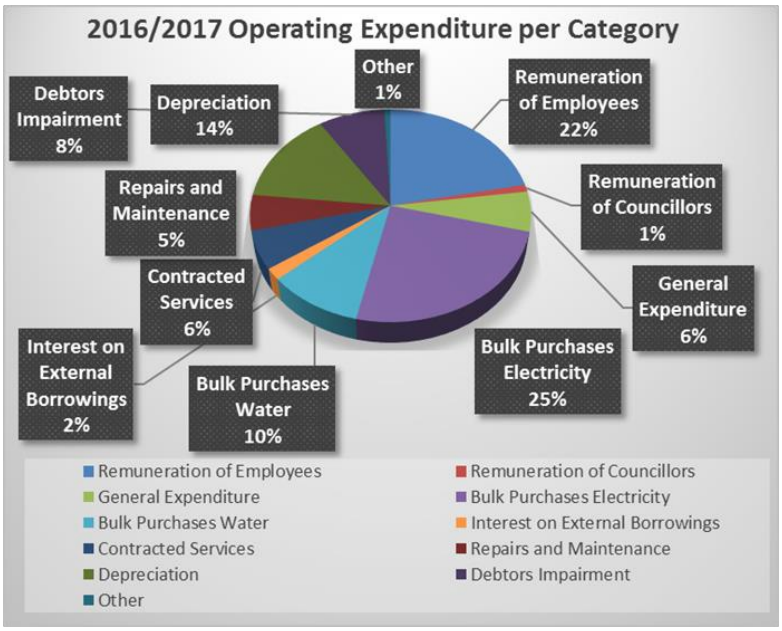
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- The capital programme is aligned to the asset renewal strategy.
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2016/17 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by standard classification item

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure By Type										
Employee related costs	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Remuneration of councillors	7 875	8 741	9 046	9 630	9 630	9 630	7 171	10 741	11 386	12 069
Debt impairment	27 323	57 609	70 543	85 368	80 125	80 125	60 094	85 824	91 610	97 711
Depreciation & asset impairment	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Finance charges	16 120	16 722	18 899	18 489	17 989	17 989	9 247	17 921	16 382	14 779
Bulk purchases	225 660	250 231	271 105	328 033	311 033	311 033	219 227	350 836	394 833	444 530
Other materials	–	–	–	–	–	–	–	–	–	–
Contracted services	48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	66 811	78 462	92 109	124 072	113 613	113 613	63 993	117 339	127 612	129 652
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Total Expenditure	653 590	709 262	801 349	984 484	937 495	937 495	594 040	1 016 497	1 094 201	1 172 002



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Figure 2 Main operational expenditure categories for the 2016/17 financial year

The budgeted allocation for employee related costs for the 2016/17 financial year totals R222 million, which equals 22% of the total operating expenditure. Salary increases have been factored into this budget at a percentage increase of 6% as per the guidance of NT MFMA Circular 78. In addition, notch increases of 2% as well as critical new positions have been provided. An annual increase of 6% (inflationary increase and notches included) has been included in the two

outer years of the MTREF. As part of the Municipality's cost reprioritization and cash management strategy non-critical vacancies have been frozen for the MTREF period.
The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 93%. In addition, the impairment of traffic fines recognised as revenue in accordance with iGRAP 1 have been provided for. For the 2016/17 financial year this amount equates to R85.8 million and escalates to R97.7 million by 2018/19.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R144.8 million for the 2016/17 financial and equates to 14% of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2% (R17.9 million) of operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from Rand Water. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals.

Contracted services has been identified as a cost saving area for the Council. As part of the compilation of the 2016/17 MTREF this expenditure category was critically evaluated and operational efficiencies were enforced. In the 2016/17 financial year, this expenditure category totals R63.2 million. For the two outer years growth has been limited to 3% and 6% respectively.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This expenditure category has also been identified as an area in which cost savings and efficiencies can be achieved.

Aligned to the priority being given to preserving and maintaining the Council's current infrastructure, the 2016/17 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the Municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:



Table 13 Operational repairs and maintenance

FINANCIAL PERIOD	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
R & M: Buildings, Fences and Sites	5 696 819	5 310 612	5 310 612	5 645 181	6 000 827
R & M: Network / Infrastructure: Bulk Services	10 196 000	9 865 060	9 865 060	10 486 559	11 147 212
R & M: Network / Infrastructure: Gravel Roads	5 870 000	5 138 250	5 138 250	5 461 960	5 806 063
R & M: Network / Infrastructure: Tarred Roads	10 830 000	9 358 883	9 358 883	9 948 493	10 575 248
R & M: Network / Infrastructure: Tarred Roads Resealing	3 505 000	2 832 375	2 832 375	3 010 815	3 200 496
R & M: Network / Infrastructure: Replace Rotten Poles	268 000	12 644	12 644	13 441	14 287
R & M: Wastewater treatment works	842 000	964 500	964 500	1 025 264	1 089 855
R & M: Water Meters	700 000	682 500	682 500	725 498	771 204
R & M: Grass Cutting	2 797 000	2 970 825	2 970 825	3 157 987	3 356 940
R & M: Flowerbed Maintenance	323 000	314 925	314 925	334 765	355 855
R & M: Tree Cutting	983 000	200 175	200 175	212 786	226 192
R & M: Pest Control	62 000	89 700	89 700	95 351	101 358
R & M: EPWP	3 795 000	4 296 250	4 296 250	4 566 914	4 854 629
R & M: Reclaim our parks	544 000	1 570	1 570	1 669	1 774
R & M: Grave digging and Cemetary maintenance	-	-	-	-	-
R & M: Cleaning of Roads & Stormwater	700 000	682 500	682 500	725 498	771 204
R & M: Water Loss Programme	1 200 000	1 170 000	1 170 000	1 243 710	1 322 064
R & M: Furniture	395 041	390 268	390 268	414 855	440 991
R & M: Pump Stations	4 251 000	4 680 975	4 680 975	4 975 876	5 289 357
R & M: Fleet Miscellaneous	2 525 773	1 034 104	1 034 309	1 099 470	1 168 737
R & M: Fleet	3 260 916	4 369 418	4 370 032	4 645 344	4 938 001
R & M: Irrigation	80 000	78 000	78 000	82 914	88 138
R & M: Water Samples	100 000	176 475	176 475	187 593	199 411
R & M: Water monitoring network boreholes	100 000	97 500	97 500	103 643	110 172
R & M: Rehab of Landfill Sites	-	-	-	-	-
R & M: IT Equipment and Back-ups	93 050	90 750	90 750	96 467	102 545
R & M: CCTV Cameras	-	-	-	-	-
R & M: Buildings, Fences and Sites (DAC)	-	100 000	100 000	106 300	112 997
Sub-Total: Repairs and Maintenance	**59 117 599**	**54 908 259**	**54 909 078**	**58 368 350**	**62 045 556**

During the compilation of the 2016/17 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure and historic deferred maintenance.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 14 Repairs and maintenance per asset class

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**23 422**	**23 762**	**28 637**	**34 920**	**32 163**	**32 163**	**31 888**	**33 897**	**36 033**
Infrastructure - Road transport	17 104	17 873	18 263	20 205	17 492	17 492	17 330	18 421	19 582
Infrastructure - Electricity	3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Infrastructure - Water	1 038	1 588	2 156	3 250	3 105	3 105	3 083	3 277	3 484
Infrastructure - Sanitation	2 387	2 694	3 740	6 597	6 827	6 827	6 736	7 160	7 612
Infrastructure - Other	(379)	(1 344)	449	–	–	–	–	–	–
Community	**292**	**494**	**3 421**	**7 757**	**7 342**	**7 342**	**7 337**	**7 800**	**8 291**
Other assets	**4 962**	**5 948**	**9 008**	**16 441**	**15 734**	**15 734**	**15 684**	**16 672**	**17 722**
Total Repairs and Maintenance E	**28 676**	**30 203**	**41 066**	**59 118**	**55 239**	**55 239**	**54 909**	**58 368**	**62 046**
R&M as a % of PPE	*1.4%*	*1.5%*	*2.0%*	*3.0%*	*2.8%*	*2.8%*	*2.9%*	*3.1%*	*3.4%*
R&M as % Operating Expenditure	*4.4%*	*4.3%*	*5.1%*	*6.0%*	*5.9%*	*5.9%*	*5.4%*	*5.3%*	*5.3%*

For the 2016/17 financial year, R54.9 million of total repairs and maintenance will be spent on infrastructure assets.

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1.5.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Council's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table 25 MBRR A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 15 2016/17 Medium-term capital budget per vote

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - executive council	18	631	1 075	3 347	2 079	2 079	79	2 070	12 545	24 160
Vote 2 - corporate services	1 494	2 084	1 754	1 180	5 448	5 448	598	665	680	670
Vote 3 - financial services	31	214	117	300	381	381	338	85	55	60
Vote 4 - development & planning	–	36	118	–	–	–	–	50	100	750
Vote 5 - health	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services	1 542	6 036	1 402	2 750	3 316	3 316	1 181	2 530	5 670	4 860
Vote 7 - public safety	2 261	1 207	1 714	2 640	1 056	1 056	780	4 600	6 500	–
Vote 8 - sport & recreation	1 848	4 343	8 407	5 900	5 659	5 659	2 029	3 805	3 630	4 145
Vote 9 - environmental protection	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management	42 161	13 505	11 891	19 470	23 026	23 026	12 121	16 345	6 420	8 560
Vote 11 - solid waste management	1 924	3 158	3 834	7 050	5 937	5 937	2 779	2 020	1 150	1 200
Vote 12 - roads & transport	14 455	16 333	20 371	7 443	14 635	14 635	9 272	6 639	578	5 885
Vote 13 - water services	10 951	7 341	7 982	19 010	14 243	14 243	5 917	18 900	17 090	16 850
Vote 14 - electricty	20 431	20 717	10 282	22 700	16 798	16 798	2 854	24 200	22 350	19 700
Vote 15 - engineering admin	1 014	10 567	109	–	–	–	73	60	–	–
Capital multi-year expenditure sub-total	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

Description	Source of Funding	2016-2017
		R
Lakeside Sport Centre	MIG	3 000 000
Risiville Substation	Developer Contribution	9 000 000
Electrification Projects	INEP	6 000 000
Pump Stations Upgrade And Modification	External Loans (new)	2 500 000
Extension To Daleside Sewer	MIG	6 000 000
Replacement Pumps	External Loans (new)	1 000 000
Upgrade Sewage Network	MIG	3 400 000
Upgrade Intersections	External Loans	4 000 000
Gravel To Tar	MIG	4 126 000

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Water Loss Programme - pipe replacement	External Loans (new)	5 500 000
Water Loss Programme	CRR	2 800 000
Sicelo/Highbury (Valley Settlements) Res	MIG	10 000 000
Fire Station Vaal Marina (MIG)	MIG	4 000 000
Modular Library (Bantu-Bonke)	DAC	1 500 000
Lakeside Sport Centre (MIG)	MIG	3 000 000
Skip Bin Loader with trailer	HP	1 800 000

The following graph provides a breakdown of the capital budget to be spent per funding source:

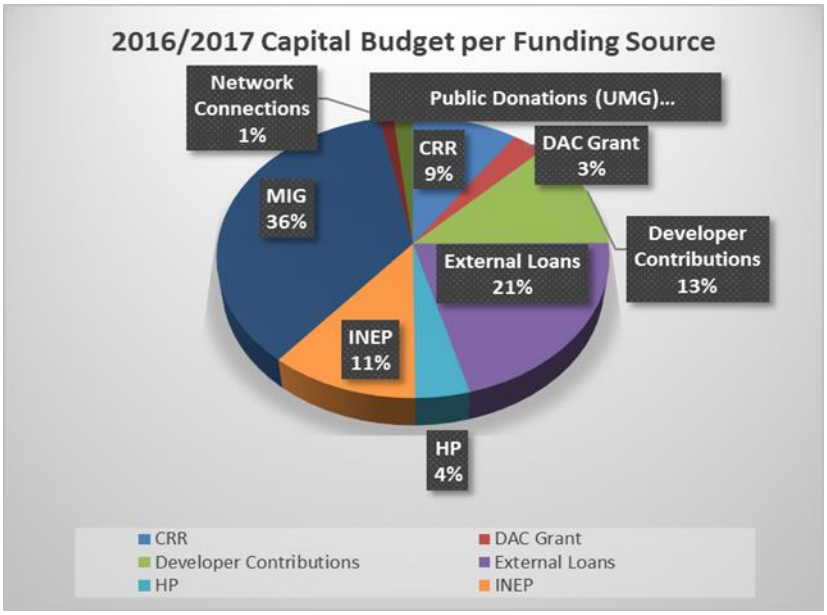




Figure 3 Capital Infrastructure Programme

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 56 MBRR SA35.

1.7 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2016/17 budget and MTREF as approved by the Council.

Table 16 MBRR Table A1 – Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	**94 353**	106 157	134 780	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Service charges	377 171	421 538	442 119	552 395	498 509	498 509	371 037	563 738	615 626	670 853
Investment revenue	2 037	4 851	6 012	4 000	4 000	4 000	2 136	3 800	3 990	4 190
Transfers recognised - operational	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Other own revenue	37 405	76 683	87 968	80 936	91 878	91 878	32 097	92 398	97 165	102 701
Total Revenue (excluding capital transfers and contributions)	575 166	677 478	746 297	871 883	826 027	826 027	595 969	910 445	987 517	1 070 833
Employee costs	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Remuneration of councillors	7 875	8 741	9 046	9 630	9 630	9 630	7 171	10 741	11 386	12 069
Depreciation & asset impairment	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Finance charges	16 120	16 722	18 899	18 489	17 989	17 989	9 247	17 921	16 382	14 779
Materials and bulk purchases	225 660	250 231	271 105	328 033	311 033	311 033	219 227	350 836	394 833	444 530
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	143 013	192 086	216 759	264 552	248 599	248 599	154 881	266 388	284 093	296 320
Total Expenditure	653 590	709 262	801 349	984 484	937 495	937 495	594 040	1 016 497	1 094 201	1 172 002
Surplus/(Deficit)	(78 425)	(31 784)	(55 052)	(112 601)	(111 468)	(111 468)	1 929	(106 052)	(106 685)	(101 169)
Transfers recognised - capital	32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Contributions recognised - capital & contributed a	57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Surplus/(Deficit) after capital transfers & contributions	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Capital expenditure & funds sources										
Capital expenditure	**98 130**	86 172	69 057	91 790	92 579	92 579	38 022	81 969	76 768	86 840
Transfers recognised - capital	**29 448**	35 683	29 982	37 163	39 509	39 509	18 670	40 369	42 378	46 585
Public contributions & donations	**55 714**	1 068	4 535	13 347	10 959	10 959	735	12 520	16 645	27 760
Borrowing	**3 112**	35 919	19 239	35 610	30 854	30 854	15 440	20 100	11 750	4 920
Internally generated funds	**9 855**	13 501	15 301	5 670	11 257	11 257	3 177	8 980	5 995	7 575
Total sources of capital funds	**98 130**	86 172	69 057	91 790	92 579	92 579	38 022	81 969	76 768	86 840
Financial position										
Total current assets	**143 796**	214 703	208 041	215 016	227 784	227 784	258 029	236 622	248 119	268 435
Total non current assets	**2 151 315**	2 116 095	2 087 858	2 005 200	2 035 568	2 035 568	2 070 652	1 972 668	1 904 567	1 846 538
Total current liabilities	**93 125**	117 732	116 559	158 132	145 675	145 675	99 627	154 291	164 185	172 699
Total non current liabilities	**222 648**	226 531	195 346	194 444	194 444	194 444	190 381	184 929	166 091	146 689
Community wealth/Equity	**1 979 339**	1 986 534	1 983 994	1 867 640	1 923 234	1 923 234	2 038 672	1 870 070	1 822 409	1 795 585
Cash flows										
Net cash from (used) operating	**76 695**	86 495	69 966	78 147	77 622	77 622	109 182	85 185	89 994	109 759
Net cash from (used) investing	**(53 274)**	(76 442)	(66 485)	(91 690)	(92 479)	(92 479)	(38 022)	(81 869)	(76 668)	(86 740)
Net cash from (used) financing	**11 713**	40 934	(19 432)	(9 125)	(10 121)	(10 121)	2 168	(9 140)	(19 928)	(22 565)
Cash/cash equivalents at the year end	**40 484**	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Cash backing/surplus reconciliation										
Cash and investments available	**40 484**	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Application of cash and investments	**77 362**	84 757	53 850	28 129	27 145	27 719	87 280	18 080	12 994	7 375
Balance - surplus (shortfall)	**(36 877)**	6 714	21 670	9 645	23 397	22 823	61 568	26 637	25 122	31 195
Asset management										
Asset register summary (WDV)	**2 151 315**	2 116 095	2 087 858	2 005 200	2 035 568	2 035 568	1 972 668	1 972 668	1 904 567	1 846 538
Depreciation & asset impairment	**109 753**	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869	144 869
Renewal of Existing Assets	**27 650**	30 197	25 658	36 400	26 166	26 166	26 166	36 150	48 795	50 485
Repairs and Maintenance	**28 676**	30 203	41 066	59 118	54 908	54 908	54 909	54 909	58 368	62 046
Free services										
Cost of Free Basic Services provided	**23 403**	18 543	23 113	22 988	23 463	23 463	14 670	14 670	27 165	29 625
Revenue cost of free services provided	**58 716**	60 828	62 298	70 789	71 838	71 838	53 839	53 839	76 606	81 968
Households below minimum service level										
Water:	7	7	7	7	7	7	8	8	8	8
Sanitation/sewerage:	3	3	3	3	3	3	3	3	3	3
Energy:	13	13	13	13	13	13	14	14	14	14
Refuse:	11	11	11	11	11	11	11	11	11	11



Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

 a. The operating surplus/deficit (when taking offset depreciation into account) is positive over the MTREF

 b. Capital expenditure is balanced by capital funding sources, of which
 i. Transfers recognised is reflected on the Financial Performance Budget;
 ii. New Borrowing (HP agreements for vehicles) is incorporated in the net cash from financing on the Cash Flow Budget
 iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality did not have all reserves cash-backed due to the economic recession. The reserves are now cash backed according to the funding and reserves policy (with the funding of the provision for the rehabilitation of landfill sites at 75%). The cash and reserves will have to continue to increase over the MTREF period.

5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.



Table 17 MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard									
Governance and administration	**122 676**	**133 981**	**161 072**	**177 045**	**176 215**	**176 215**	**186 388**	**208 578**	**231 292**
Executive and council	3 532	3 976	4 698	6 763	4 906	4 906	5 538	5 807	6 092
Budget and treasury office	116 873	127 617	154 420	168 084	168 535	168 535	178 596	200 387	222 679
Corporate services	2 270	2 387	1 953	2 198	2 774	2 774	2 254	2 384	2 521
Community and public safety	**19 357**	**68 503**	**70 097**	**90 940**	**82 856**	**82 856**	**100 056**	**118 714**	**132 616**
Community and social services	4 993	8 286	4 927	6 865	8 179	8 179	9 172	12 233	13 297
Sport and recreation	2 014	4 755	7 209	5 565	4 640	4 640	4 084	3 572	3 613
Public safety	7 675	51 044	48 027	53 115	51 486	51 486	57 687	60 389	59 228
Housing	–	–	5 389	18 246	11 403	11 403	21 964	35 371	49 330
Health	4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
Economic and environmental services	**15 876**	**12 417**	**17 309**	**9 080**	**12 427**	**12 427**	**8 020**	**6 083**	**11 841**
Planning and development	1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 941	3 793
Road transport	12 125	8 085	12 412	4 543	7 340	7 340	2 639	278	4 985
Environmental protection	1 855	2 426	2 408	2 562	2 562	2 562	2 679	2 864	3 063
Trading services	**506 658**	**501 556**	**531 182**	**645 328**	**605 238**	**605 238**	**668 870**	**713 165**	**769 429**
Electricity	258 052	267 216	267 864	344 252	323 822	323 822	358 862	382 146	415 743
Water	135 760	147 795	161 037	188 656	167 666	167 666	199 592	220 082	235 964
Waste water management	79 242	48 327	55 934	62 616	66 015	66 015	61 146	58 703	62 465
Waste management	33 603	38 219	46 347	49 805	47 735	47 735	49 270	52 234	55 257
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	**664 566**	**716 457**	**779 660**	**922 393**	**876 735**	**876 735**	**963 334**	**1 046 540**	**1 145 178**
Expenditure - Standard									
Governance and administration	**90 093**	**104 608**	**116 360**	**125 936**	**117 011**	**117 011**	**139 627**	**148 801**	**152 236**
Executive and council	16 667	19 565	22 323	28 832	27 117	27 117	33 959	35 778	38 032
Budget and treasury office	43 570	54 926	54 788	55 942	50 686	50 686	62 686	69 800	68 377
Corporate services	29 856	30 118	39 249	41 161	39 208	39 208	42 981	43 223	45 827
Community and public safety	**71 829**	**105 276**	**121 577**	**160 914**	**144 169**	**144 169**	**167 903**	**180 440**	**192 122**
Community and social services	11 793	10 574	14 399	19 989	18 446	18 446	21 298	23 713	24 966
Sport and recreation	16 413	16 319	19 542	23 360	22 279	22 279	23 960	25 367	26 917
Public safety	38 628	73 805	78 854	86 875	86 105	86 105	90 024	95 532	101 063
Housing	–	–	3 755	23 099	9 923	9 923	25 167	27 889	30 716
Health	4 995	4 578	5 027	7 591	7 416	7 416	7 454	7 940	8 460
Economic and environmental services	**81 719**	**81 756**	**86 817**	**102 617**	**99 731**	**99 731**	**102 187**	**105 412**	**108 887**
Planning and development	16 310	14 752	18 706	22 418	23 397	23 397	24 539	26 118	27 805
Road transport	63 057	64 682	65 688	77 374	73 896	73 896	74 702	76 163	77 753
Environmental protection	2 352	2 322	2 423	2 826	2 438	2 438	2 945	3 130	3 329
Trading services	**409 949**	**417 622**	**476 595**	**595 017**	**576 584**	**576 584**	**606 780**	**659 548**	**718 756**
Electricity	238 815	248 097	278 210	347 770	341 800	341 800	361 124	398 411	440 532
Water	100 957	106 745	127 295	155 182	143 765	143 765	149 911	161 049	173 193
Waste water management	29 686	29 469	34 833	41 037	40 442	40 442	42 069	43 893	46 126
Waste management	40 492	33 311	36 257	51 029	50 577	50 577	53 676	56 195	58 905
Other	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) for the year	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**(53 163)**	**(47 662)**	**(26 824)**

Explanatory notes to MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.



4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.
5. It must be noted that there will be an accounting deficit on the Annual Financial Statements of MLM for the entire MTREF period.

Table 18 MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote									
Vote 1 - executive council	3 532	3 976	10 136	33 209	16 840	16 840	32 125	46 241	60 968
Vote 2 - corporate services	2 270	2 387	1 953	2 198	2 774	2 774	2 254	2 384	2 521
Vote 3 - financial services	116 873	127 617	154 372	166 803	168 197	168 197	178 099	199 855	222 110
Vote 4 - development & planning	1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 941	3 793
Vote 5 - health	4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
Vote 6 - community & social services	4 993	8 286	4 927	6 865	8 179	8 179	9 172	12 233	13 297
Vote 7 - public safety	7 675	51 044	48 027	53 115	51 486	51 486	57 687	60 389	59 228
Vote 8 - sport & recreation	2 014	4 755	7 209	5 565	4 640	4 640	4 084	3 572	3 613
Vote 9 - environmental protection	1 855	2 426	2 408	2 562	2 562	2 562	2 679	2 864	3 063
Vote 10 - waste water management	79 242	48 327	55 933	61 372	65 771	65 771	60 538	58 052	61 769
Vote 11 - solid waste management	33 603	38 219	46 347	49 805	47 735	47 735	49 940	52 951	56 024
Vote 12 - roads & transport	12 125	8 085	12 412	4 543	7 340	7 340	2 639	278	4 985
Vote 13 - water services	135 760	147 795	161 037	184 476	167 561	167 561	196 501	216 712	232 291
Vote 14 - electricty	257 052	265 861	266 430	341 045	322 265	322 265	356 019	379 518	413 971
Vote 15 - engineering admin	1 000	1 355	1 434	1 712	1 712	1 712	1 746	1 400	396
Total Revenue by Vote	**664 566**	**716 457**	**779 660**	**922 393**	**876 735**	**876 735**	**963 334**	**1 046 540**	**1 145 178**
Expenditure by Vote ***to be appropriated***									
Vote 1 - executive council	16 667	19 565	26 078	51 931	37 186	37 186	59 273	63 823	68 914
Vote 2 - corporate services	29 856	30 118	39 249	41 162	39 062	39 062	42 836	43 068	45 663
Vote 3 - financial services	43 570	54 926	54 788	55 942	50 686	50 686	62 686	69 800	68 377
Vote 4 - development & planning	16 310	14 751	18 706	22 417	23 397	23 397	24 539	26 118	27 804
Vote 5 - health	4 995	4 578	5 027	7 591	7 416	7 416	7 454	7 940	8 460
Vote 6 - community & social services	11 793	10 574	14 399	19 989	18 446	18 446	21 298	23 713	24 966
Vote 7 - public safety	38 628	73 805	78 854	86 875	86 105	86 105	90 024	95 532	101 063
Vote 8 - sport & recreation	16 413	16 319	19 542	23 360	22 279	22 279	23 960	25 367	26 917
Vote 9 - environmental protection	2 352	2 322	2 423	2 826	2 438	2 438	2 945	3 130	3 329
Vote 10 - waste water management	29 686	29 469	34 833	41 037	40 442	40 442	42 069	43 893	46 126
Vote 11 - solid waste management	40 492	33 311	36 257	51 029	50 577	50 577	53 676	56 195	58 905
Vote 12 - roads & transport	63 057	64 682	65 688	77 374	73 896	73 896	74 702	76 163	77 753
Vote 13 - water services	100 957	106 745	127 295	155 182	143 765	143 765	149 911	161 049	173 193
Vote 14 - electricty	230 917	240 469	269 189	331 022	326 465	326 465	344 573	380 815	421 820
Vote 15 - engineering admin	7 898	7 628	9 021	16 748	15 334	15 334	16 551	17 596	18 712
Total Expenditure by Vote	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) for the year	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**(53 163)**	**(47 662)**	**(26 824)**

Explanatory notes to MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Council. This means it is possible to present the operating surplus or deficit of a vote.



Table 19 MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure)

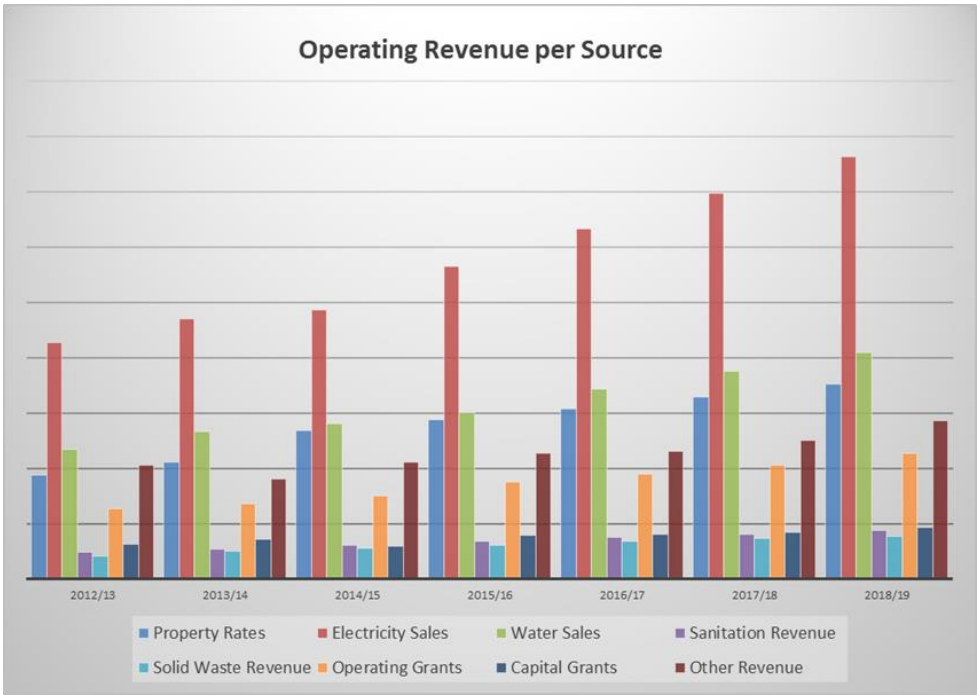
Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source										
Property rates	94 353	106 157	134 780	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	214 832	235 074	243 241	312 005	282 797	282 797	207 218	318 910	350 212	383 103
Service charges - water revenue	116 705	133 849	140 230	171 379	150 807	150 807	115 184	172 344	187 855	204 762
Service charges - sanitation revenue	24 319	27 252	30 978	35 535	34 347	34 347	25 832	38 223	40 899	43 762
Service charges - refuse revenue	21 316	25 363	27 669	33 476	30 558	30 558	22 803	34 261	36 660	39 226
Service charges - other	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	2 037	4 851	6 012	4 000	4 000	4 000	2 136	3 800	3 990	4 190
Interest earned - outstanding debtors	7 120	6 049	10 186	6 000	8 000	8 000	8 240	8 400	8 820	9 261
Dividends received	–	–	–	–	–	–	–	–	–	–
Fines	7 020	48 726	46 888	50 307	50 307	50 307	6 984	52 823	55 464	58 237
Licences and permits	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Other revenue	23 265	21 908	30 894	24 629	33 571	33 571	17 580	31 176	32 881	35 203
Gains on disposal of PPE	–	–	–	–	–	–	(706)	–	–	–
Total Revenue (excluding capital transfers and contributions)	**575 166**	**677 478**	**746 297**	**871 883**	**826 027**	**826 027**	**595 969**	**910 445**	**987 517**	**1 070 833**
Expenditure By Type										
Employee related costs	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Remuneration of councillors	7 875	8 741	9 046	9 630	9 630	9 630	7 171	10 741	11 386	12 069
Debt impairment	27 323	57 609	70 543	85 368	80 125	80 125	60 094	85 824	91 610	97 711
Depreciation & asset impairment	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Finance charges	16 120	16 722	18 899	18 489	17 989	17 989	9 247	17 921	16 382	14 779
Bulk purchases	225 660	250 231	271 105	328 033	311 033	311 033	219 227	350 836	394 833	444 530
Other materials	–	–	–	–	–	–	–	–	–	–
Contracted services	48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	66 811	78 462	92 109	124 072	113 613	113 613	63 993	117 339	127 612	129 652
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**594 040**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit)	**(78 425)**	**(31 784)**	**(55 052)**	**(112 601)**	**(111 468)**	**(111 468)**	**1 929**	**(106 052)**	**(106 685)**	**(101 169)**
Transfers recognised - capital	32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Contributions recognised - capital	57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**
Taxation	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**
Attributable to minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**

Explanatory notes to Table A4 – Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R961 million in 2016/17 and escalates to R1.1 billion by 2018/19. This represents a year-on-year increase of 10% for the 2016/17 financial year.

2. The following graphs illustrate the major expenditure and revenue items per type.





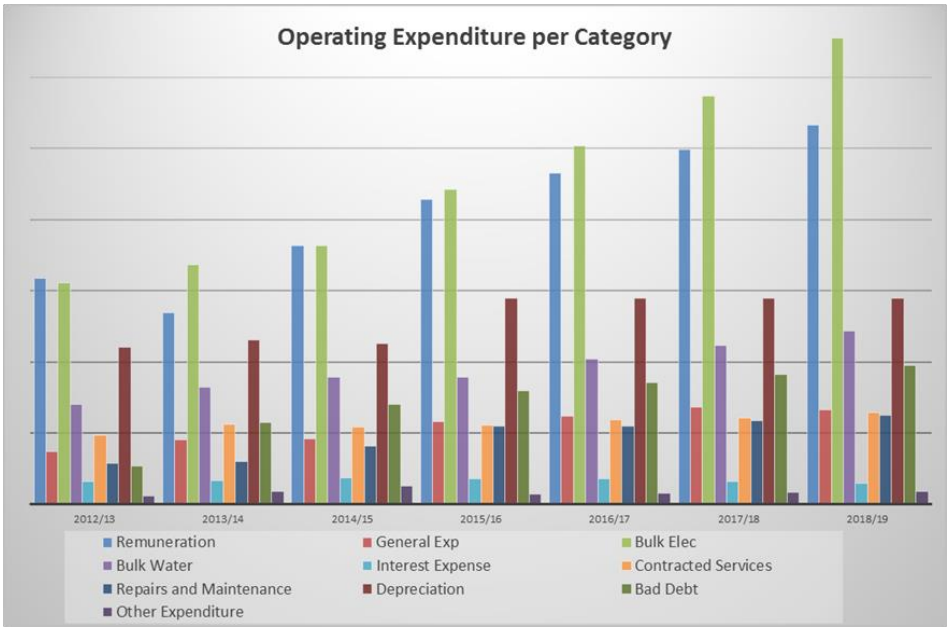


Figure 4 Expenditure and Revenue by major type



Table 20 MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - executive council	–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services	91	–	–	250	169	169	169	–	–	–
Vote 3 - financial services	–	20	–	–	43	43	–	35	–	–
Vote 4 - development & planning	–	–	–	–	–	–	–	–	–	–
Vote 5 - health	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services	579	5 643	366	–	–	–	–	1 500	3 000	4 000
Vote 7 - public safety	2 261	1 207	–	2 000	280	280	10	4 200	6 500	–
Vote 8 - sport & recreation	1 848	4 343	1 784	2 500	2 322	2 322	791	3 100	3 000	3 000
Vote 9 - environmental protection	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management	42 161	13 505	3 606	13 900	14 485	14 485	6 722	14 845	6 420	7 800
Vote 11 - solid waste management	1 924	3 158	–	1 300	180	180	–	–	–	–
Vote 12 - roads & transport	14 455	16 333	18 104	4 443	11 794	11 794	8 344	2 539	378	5 885
Vote 13 - water services	10 951	7 341	5 606	4 000	2 943	2 943	637	12 600	16 300	15 400
Vote 14 - electricty	20 035	15 139	4 261	13 500	12 295	12 295	384	20 500	12 700	17 500
Vote 15 - engineering admin	1 014	9 959	14	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**95 319**	**76 647**	**33 740**	**41 893**	**44 511**	**44 511**	**17 058**	**59 319**	**48 298**	**53 585**
Single-year expenditure *to be appropriated*										
Vote 1 - executive council	18	631	1 075	3 347	2 079	2 079	79	2 070	12 545	24 160
Vote 2 - corporate services	1 404	2 084	1 754	930	5 279	5 279	429	665	680	670
Vote 3 - financial services	31	194	117	300	338	338	338	50	55	60
Vote 4 - development & planning	–	36	118	–	–	–	–	50	100	750
Vote 5 - health	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services	962	393	1 037	2 750	3 316	3 316	1 181	1 030	2 670	860
Vote 7 - public safety	–	–	1 714	640	776	776	770	400	–	–
Vote 8 - sport & recreation	–	–	6 624	3 400	3 336	3 336	1 238	705	630	1 145
Vote 9 - environmental protection	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management	–	–	8 285	5 570	8 541	8 541	5 399	1 500	–	760
Vote 11 - solid waste management	–	–	3 834	5 750	5 757	5 757	2 779	2 020	1 150	1 200
Vote 12 - roads & transport	–	–	2 267	3 000	2 842	2 842	928	4 100	200	–
Vote 13 - water services	–	–	2 376	15 010	11 300	11 300	5 280	6 300	790	1 450
Vote 14 - electricty	396	5 578	6 022	9 200	4 503	4 503	2 471	3 700	9 650	2 200
Vote 15 - engineering admin	–	608	95	–	–	–	73	60	–	–
Capital single-year expenditure sub-total	**2 811**	**9 524**	**35 317**	**49 897**	**48 068**	**48 068**	**20 965**	**22 650**	**28 470**	**33 255**
Total Capital Expenditure - Vote	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**
Capital Expenditure - Standard										
Governance and administration	**1 544**	**2 929**	**2 107**	**1 480**	**5 898**	**5 898**	**935**	**1 400**	**735**	**730**
Executive and council	18	631	236	–	68	68	–	650	–	–
Budget and treasury office	31	214	117	300	381	381	338	85	55	60
Corporate services	1 494	2 084	1 754	1 180	5 448	5 448	598	665	680	670
Community and public safety	**5 651**	**11 586**	**12 363**	**14 637**	**12 041**	**12 041**	**4 070**	**12 355**	**28 345**	**33 165**
Community and social services	3 165	6 036	1 402	2 750	3 316	3 316	1 181	2 530	5 670	4 860
Sport and recreation	225	4 343	8 407	5 900	5 659	5 659	2 029	3 805	3 630	4 145
Public safety	2 261	1 207	1 714	2 640	1 056	1 056	780	4 600	6 500	–
Housing	–	–	839	3 347	2 011	2 011	79	1 420	12 545	24 160
Health	–	–		–	–	–	–	–	–	–
Economic and environmental services	**14 455**	**16 369**	**20 489**	**7 443**	**14 635**	**14 635**	**9 272**	**6 689**	**678**	**6 635**
Planning and development	–	36	118	–	–	–	–	50	100	750
Road transport	14 455	16 333	20 371	7 443	14 635	14 635	9 272	6 639	578	5 885
Environmental protection	–	–		–	–	–	–	–	–	–
Trading services	**76 481**	**55 287**	**34 098**	**68 230**	**60 005**	**60 005**	**23 744**	**61 525**	**47 010**	**46 310**
Electricity	21 445	31 284	10 391	22 700	16 798	16 798	2 927	24 260	22 350	19 700
Water	10 951	7 341	7 982	19 010	14 243	14 243	5 917	18 900	17 090	16 850
Waste water management	42 161	13 505	11 891	19 470	23 026	23 026	12 121	16 345	6 420	8 560
Waste management	1 924	3 158	3 834	7 050	5 937	5 937	2 779	2 020	1 150	1 200
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**
Funded by:										
National Government	26 711	26 400	28 680	33 563	36 305	36 305	17 915	38 039	40 078	45 785
Provincial Government				3 600	2 859	2 859	626	2 330	2 300	800
District Municipality					345	345	129			
Other transfers and grants	2 737	9 284	1 302							
Transfers recognised - capital	**29 448**	**35 683**	**29 982**	**37 163**	**39 509**	**39 509**	**18 670**	**40 369**	**42 378**	**46 585**
Public contributions & donations	55 714	1 068	4 535	13 347	10 959	10 959	735	12 520	16 645	27 760
Borrowing	3 112	35 919	19 239	35 610	30 854	30 854	15 440	20 100	11 750	4 920
Internally generated funds	9 855	13 501	15 301	5 670	11 257	11 257	3 177	8 980	5 995	7 575
Total Capital Funding	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**

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Explanatory notes to Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations.

3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality.

4. The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses.



Table 21 MBRR Table A6 – Budgeted Financial Position

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS										
Current assets										
Cash	40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Call investment deposits	–	–	–	–	–	–	–	–	–	–
Consumer debtors	95 151	114 927	107 062	153 022	153 022	153 022	92 256	165 968	182 107	199 851
Other debtors	1 662	1 464	16 732	16 258	16 258	16 258	7 016	17 496	18 965	20 566
Current portion of long-term receivables	–	–	–	–	–	–	–	–	–	–
Inventory	6 499	6 842	8 727	7 963	7 963	7 963	9 908	8 440	8 930	9 448
Total current assets	**143 796**	**214 703**	**208 041**	**215 016**	**227 784**	**227 784**	**258 029**	**236 622**	**248 119**	**268 435**
Non current assets										
Long-term receivables	–	–	–	–	–	–	–	–	–	–
Investments										
Investment property	47 515	47 487	46 930	47 487	46 930	46 930	46 930	46 930	46 930	46 930
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	2 102 551	2 067 228	2 040 412	1 956 332	1 988 122	1 988 122	2 023 207	1 925 222	1 857 121	1 799 092
Agricultural	–	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–	–
Intangible	1 231	1 361	497	1 361	497	497	497	497	497	497
Other non-current assets	19	19	19	19	19	19	19	19	19	19
Total non current assets	**2 151 315**	**2 116 095**	**2 087 858**	**2 005 200**	**2 035 568**	**2 035 568**	**2 070 652**	**1 972 668**	**1 904 567**	**1 846 538**
TOTAL ASSETS	**2 295 112**	**2 330 798**	**2 295 899**	**2 220 216**	**2 263 352**	**2 263 352**	**2 328 681**	**2 209 290**	**2 152 685**	**2 114 973**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	–	–	–	–	–	–	–
Borrowing	11 802	12 743	20 865	20 776	20 776	20 776	20 865	23 978	25 785	25 688
Consumer deposits	9 804	10 274	11 647	12 431	12 431	12 431	13 723	13 483	14 794	16 236
Trade and other payables	71 518	94 290	83 583	124 443	111 986	111 986	64 575	116 318	123 065	130 203
Provisions	–	426	464	482	482	482	464	511	541	572
Total current liabilities	**93 125**	**117 732**	**116 559**	**158 132**	**145 675**	**145 675**	**99 627**	**154 291**	**164 185**	**172 699**
Non current liabilities										
Borrowing	144 907	184 901	157 347	147 315	147 315	147 315	155 179	134 973	113 238	90 770
Provisions	77 741	41 631	38 000	47 128	47 128	47 128	35 202	49 956	52 854	55 919
Total non current liabilities	**222 648**	**226 531**	**195 346**	**194 444**	**194 444**	**194 444**	**190 381**	**184 929**	**166 091**	**146 689**
TOTAL LIABILITIES	**315 773**	**344 264**	**311 905**	**352 576**	**340 119**	**340 119**	**290 009**	**339 220**	**330 277**	**319 388**
NET ASSETS	**1 979 339**	**1 986 534**	**1 983 994**	**1 867 640**	**1 923 234**	**1 923 234**	**2 038 672**	**1 870 070**	**1 822 409**	**1 795 585**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	1 979 339	1 873 075	1 874 997	1 731 441	1 788 167	1 788 167	1 944 093	1 739 481	1 691 535	1 668 291
Reserves	–	113 460	108 996	136 199	135 066	135 066	94 579	130 589	130 874	127 294
	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**1 979 339**	**1 986 534**	**1 983 994**	**1 867 640**	**1 923 234**	**1 923 234**	**2 038 672**	**1 870 070**	**1 822 409**	**1 795 585**

Explanatory notes to Table A6 – Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table 66 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:

 - Call investments deposits;
 - Consumer debtors;



- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;
- Changes in net assets; and
- Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption will inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.



Table 22 MBRR Table A7 – Budgeted Cash Flow Statement

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	100 704	88 976	125 334	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Service charges	377 171	421 538	442 119	552 395	498 509	498 509	371 037	468 908	516 123	564 402
Other revenue	25 756	11 852	12 929	(4 029)	(22 635)	(22 635)	15 363	99 759	104 690	120 957
Government - operating	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Government - capital	32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Interest	2 037	10 900	16 198	10 000	12 000	12 000	2 136	12 200	12 810	13 451
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(511 903)	(534 613)	(613 161)	(733 446)	(663 413)	(663 413)	(500 296)	(768 638)	(840 361)	(913 947)
Finance charges	(13 276)	(16 722)	(18 899)	(18 489)	(17 989)	(17 989)	(9 247)	(17 921)	(16 382)	(14 779)
Transfers and Grants	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITI	**76 695**	**86 495**	**69 966**	**78 147**	**77 622**	**77 622**	**109 182**	**85 185**	**89 994**	**109 759**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	–	9 730	2 485	100	100	100	–	100	100	100
Decrease (Increase) in non-current debtors								–	–	–
Decrease (increase) other non-current receivables								–	–	–
Decrease (increase) in non-current investments								–	–	–
Payments										
Capital assets	(53 274)	(86 172)	(68 969)	(91 790)	(92 579)	(92 579)	(38 022)	(81 969)	(76 768)	(86 840)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(53 274)**	**(76 442)**	**(66 485)**	**(91 690)**	**(92 479)**	**(92 479)**	**(38 022)**	**(81 869)**	**(76 668)**	**(86 740)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 293	(4 677)	(10 819)	10 459	4 993	4 993	4 930	15 300	4 050	3 220
Increase (decrease) in consumer deposits								–	–	–
Payments										
Repayment of borrowing	10 419	45 610	(8 613)	(19 584)	(15 114)	(15 114)	(2 762)	(24 440)	(23 978)	(25 785)
NET CASH FROM/(USED) FINANCING ACTIVITI	**11 713**	**40 934**	**(19 432)**	**(9 125)**	**(10 121)**	**(10 121)**	**2 168**	**(9 140)**	**(19 928)**	**(22 565)**
NET INCREASE/ (DECREASE) IN CASH HELD	**35 134**	**50 987**	**(15 951)**	**(22 669)**	**(24 978)**	**(24 978)**	**73 328**	**(5 824)**	**(6 602)**	**454**
Cash/cash equivalents at the year begin:	**5 350**	**40 484**	**91 471**	**60 442**	**75 520**	**75 520**	**75 520**	**50 542**	**44 718**	**38 116**
Cash/cash equivalents at the year end:	**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**148 848**	**44 718**	**38 116**	**38 570**

Table 23 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available										
Cash/cash equivalents at the year end	40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Other current investments > 90 days	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**148 848**	**44 718**	**38 116**	**38 570**
Application of cash and investments										
Unspent conditional transfers	–	–	149	–	–	–	149	–	–	–
Unspent borrowing	–	–	–	–	–	–		–	–	–
Statutory requirements										
Other working capital requirements	(22 391)	(16 281)	(31 694)	(32 987)	(45 444)	(45 444)	(27 897)	(54 304)	(63 932)	(74 785)
Other provisions	77 741	42 057	32 266	37 912	40 381	41 413	40 469	43 910	46 457	49 554
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	22 012	58 982	53 129	23 204	32 209	31 750	74 559	28 474	30 469	32 606
Total Application of cash and investments:	**77 362**	**84 757**	**53 850**	**28 129**	**27 145**	**27 719**	**87 280**	**18 080**	**12 994**	**7 375**
Surplus(shortfall)	**(36 877)**	**6 714**	**21 670**	**9 645**	**23 397**	**22 823**	**61 568**	**26 637**	**25 122**	**31 195**

Explanatory notes to Table A7 – Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.



3. The reduction in the cash in the 2015/2016 is resulting from the repayment of the Eskom back-billing received and approved during November 2014. In addition, the full R80 m Standard Bank loan has been taken up by end May 2014 and utilized during the MTREF resulting in cash reductions on unspent loan funding as reflected in the budgeted financial statements.

4. Cash and cash equivalents will average at around R40 million per year as annual closing cash balance for the MTREF period.

Explanatory notes to Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

4. From the table it can be seen that the budget is funded over the MTREF period.



Table 24 MBRR Table A9 – Asset Management

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE									
Total New Assets	**70 480**	**55 975**	**43 399**	**55 390**	**66 413**	**66 413**	**45 819**	**27 973**	**36 355**
Infrastructure - Road transport	12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Infrastructure - Electricity	18 219	9 142	5 693	15 500	13 491	13 491	23 300	13 250	16 500
Infrastructure - Water	9 335	6 150	1 043	10 300	10 480	10 480	8 100	1 300	1 400
Infrastructure - Sanitation	22 442	11 949	468	450	3 192	3 192	2 500	–	–
Infrastructure - Other	–	–	766	2 500	4 500	4 500	4 480	4 480	980
Infrastructure	*62 308*	*35 353*	*20 941*	*35 493*	*46 049*	*46 049*	*41 269*	*21 558*	*24 115*
Community	670	7 918	7 296	2 500	2 997	2 997	350	3 550	7 050
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	7 501	12 703	15 162	17 397	17 367	17 367	4 200	2 865	5 190
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	**27 650**	**30 197**	**25 658**	**36 400**	**26 166**	**26 166**	**36 150**	**48 795**	**50 485**
Infrastructure - Road transport	1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Infrastructure - Electricity	959	653	–	–	–	–	10	8 010	1 000
Infrastructure - Water	1 615	1 191	6 389	8 650	4 238	4 238	10 800	15 500	14 500
Infrastructure - Sanitation	19 499	833	10 651	1 100	1 100	1 100	1 200	1 020	1 200
Infrastructure - Other	979	–	–	1 500	1 500	1 500	200	1 230	1 280
Infrastructure	*24 807*	*9 477*	*25 658*	*13 250*	*8 838*	*8 838*	*16 210*	*25 760*	*17 980*
Community	1 623	729	–	2 500	1 800	1 800	4 500	2 700	1 000
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	824	19 991	–	20 650	15 528	15 528	15 440	20 335	31 505
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	396	–	–	–	–	–	–	–	–
Total Capital Expenditure									
Infrastructure - Road transport	14 066	14 912	21 589	8 743	16 385	16 385	6 889	2 528	5 235
Infrastructure - Electricity	19 179	9 795	5 693	15 500	13 491	13 491	23 310	21 260	17 500
Infrastructure - Water	10 951	7 341	7 432	18 950	14 718	14 718	18 900	16 800	15 900
Infrastructure - Sanitation	41 940	12 782	11 119	1 550	4 292	4 292	3 700	1 020	1 200
Infrastructure - Other	979	–	766	4 000	6 000	6 000	4 680	5 710	2 260
Infrastructure	*87 115*	*44 830*	*46 599*	*48 743*	*54 887*	*54 887*	*57 479*	*47 318*	*42 095*
Community	2 294	8 647	7 296	5 000	4 797	4 797	4 850	6 250	8 050
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	8 325	32 694	15 162	38 047	32 895	32 895	19 640	23 200	36 695
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	396	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**81 969**	**76 768**	**86 840**
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	2 147 641	2 105 798	631 670	521 863	559 085	559 085	497 299	430 037	364 643
Infrastructure - Electricity	0	0	644 841	635 547	633 539	633 539	643 357	641 307	637 547
Infrastructure - Water	0	–	193 232	208 245	204 013	204 013	208 195	206 095	205 195
Infrastructure - Sanitation	(0)	0	308 370	308 142	310 884	310 884	310 292	307 612	307 792
Infrastructure - Other	(17 614)	(28 079)	142 669	130 403	132 403	132 403	131 083	132 113	128 663
Infrastructure	*2 130 027*	*2 077 719*	*1 920 781*	*1 804 201*	*1 839 924*	*1 839 924*	*1 790 226*	*1 717 165*	*1 643 841*
Community	(5)	0	79 026	80 998	80 796	80 796	80 848	82 248	84 048
Heritage assets	19	19	19	19	19	19	19	19	19
Investment properties	47 515	47 487	46 930	47 487	46 930	46 930	46 930	46 930	46 930
Other assets	(27 472)	(10 491)	40 605	71 133	67 403	67 403	54 148	57 708	71 203
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	1 231	1 361	497	1 361	497	497	497	497	497
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	**2 151 315**	**2 116 095**	**2 087 858**	**2 005 200**	**2 035 568**	**2 035 568**	**1 972 668**	**1 904 567**	**1 846 538**



Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	109 753	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869
Repairs and Maintenance by Asset Class	28 676	30 203	41 066	59 118	54 908	54 908	54 909	58 368	62 046
Infrastructure - Road transport	17 104	17 873	18 263	20 205	17 330	17 330	17 330	18 421	19 582
Infrastructure - Electricity	3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Infrastructure - Water	1 038	1 588	2 156	3 250	3 083	3 083	3 083	3 277	3 484
Infrastructure - Sanitation	2 387	2 694	3 740	6 597	6 736	6 736	6 736	7 160	7 612
Infrastructure - Other	(379)	(1 344)	449	–	–	–	–	–	–
Infrastructure	*23 422*	*23 762*	*28 637*	*34 920*	*31 888*	*31 888*	*31 888*	*33 897*	*36 033*
Community	292	494	3 421	7 757	7 337	7 337	7 337	7 800	8 291
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	4 962	5 948	9 008	16 441	15 683	15 683	15 684	16 672	17 722
TOTAL EXPENDITURE OTHER ITEMS	**138 429**	**145 688**	**154 010**	**203 987**	**199 777**	**199 777**	**199 778**	**203 237**	**206 915**

Explanatory notes to Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 % of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 % of PPE. The Minister of COGTA has announced in the Back to Basics Programme that at least 7% of the operational budget should be allocated to Repairs and Maintenance.

3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the Municipality's strategy to address the maintenance backlog.

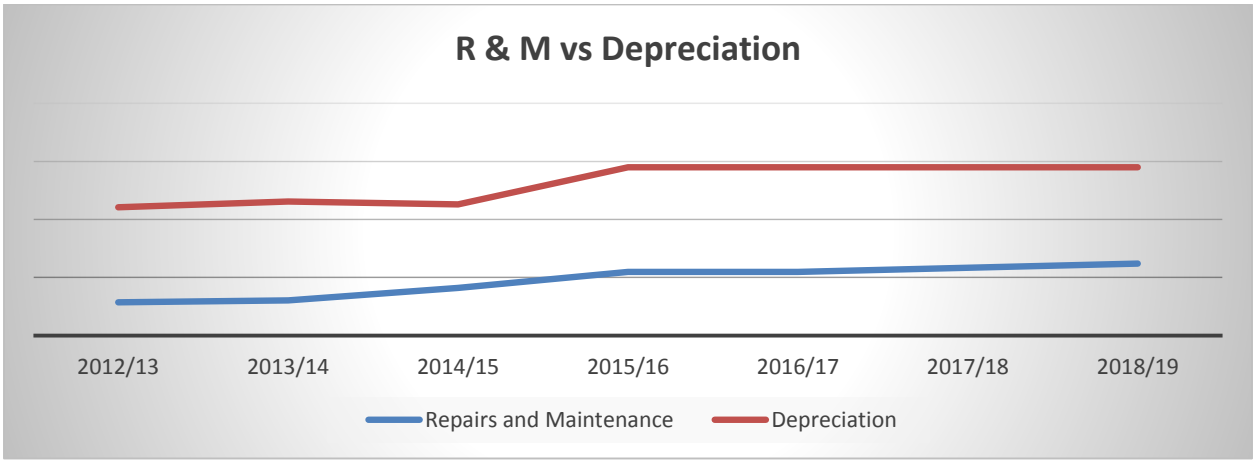


Figure 5 Depreciation in relation to repairs and maintenance over the MTREF

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Table 25 MBRR Table A10 – Basic Service Delivery Measurement

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets									
Water:									
Piped water inside dwelling	38 922	38 922	38 922	39 700	39 700	39 700	40 097	40 502	40 915
Piped water inside yard (but not in dwelling)	10 752	10 752	10 752	10 968	10 968	10 968	11 077	11 189	11 303
Using public tap (at least min.service level)	2 934	2 934	2 934	2 992	2 992	2 992	3 022	3 053	3 084
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	52 608	52 608	52 608	53 660	53 660	53 660	54 196	54 744	55 302
Using public tap (< min.service level)	4 788	4 788	4 788	4 884	4 884	4 884	4 933	4 983	5 034
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	2 532	2 532	2 532	2 582	2 582	2 582	2 608	2 634	2 661
Below Minimum Service Level sub-total	7 320	7 320	7 320	7 466	7 466	7 466	7 541	7 617	7 695
Total number of households	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 737**	**62 361**	**62 997**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	34 740	34 740	34 740	35 434	35 434	35 434	35 789	36 150	36 519
Flush toilet (with septic tank)	11 010	11 010	11 010	11 230	11 230	11 230	11 342	11 457	11 574
Chemical toilet	3 684	3 684	3 684	3 758	3 758	3 758	3 795	3 834	3 873
Pit toilet (ventilated)	954	954	954	974	974	974	983	993	1 003
Other toilet provisions (> min.service level)	7 038	7 038	7 038	7 178	7 178	7 178	7 250	7 323	7 398
Minimum Service Level and Above sub-total	57 426	57 426	57 426	58 574	58 574	58 574	59 159	59 757	60 366
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	1 290	1 290	1 290	1 316	1 316	1 316	1 329	1 342	1 356
No toilet provisions	1 212	1 212	1 212	1 236	1 236	1 236	1 248	1 261	1 274
Below Minimum Service Level sub-total	2 502	2 502	2 502	2 552	2 552	2 552	2 577	2 603	2 630
Total number of households	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 736**	**62 360**	**62 996**
Energy:									
Electricity (at least min.service level)	31 812	31 812	31 812	32 448	32 448	32 448	32 773	33 104	33 442
Electricity - prepaid (min.service level)	15 000	15 000	15 000	15 300	15 300	15 300	15 453	15 609	15 768
Minimum Service Level and Above sub-total	46 812	46 812	46 812	47 748	47 748	47 748	48 226	48 713	49 210
Electricity (< min.service level)	726	726	726	740	740	740	748	755	763
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	12 390	12 390	12 390	12 638	12 638	12 638	12 764	12 893	13 024
Below Minimum Service Level sub-total	13 116	13 116	13 116	13 378	13 378	13 378	13 512	13 648	13 787
Total number of households	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 738**	**62 361**	**62 997**
Refuse:									
Removed at least once a week	49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
Minimum Service Level and Above sub-total	49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
Removed less frequently than once a week	606	606	606	618	618	618	624	631	637
Using communal refuse dump	1 158	1 158	1 158	1 182	1 182	1 182	1 193	1 205	1 217
Using own refuse dump	6 354	6 354	6 354	6 482	6 482	6 482	6 546	6 612	6 679
Other rubbish disposal	726	726	726	740	740	740	748	755	763
No rubbish disposal	1 896	1 896	1 896	1 934	1 934	1 934	1 953	1 973	1 993
Below Minimum Service Level sub-total	10 740	10 740	10 740	10 956	10 956	10 956	11 064	11 176	11 290
Total number of households	**59 928**	**59 928**	**59 928**	**61 128**	**61 128**	**61 128**	**61 738**	**62 361**	**62 997**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	12 644	12 644	12 644	12 897	12 897	12 897	13 155	13 418	13 681
Sanitation (free minimum level service)	1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Electricity/other energy (50kwh per household per month)	363	363	363	370	370	370	378	385	392
Refuse (removed at least once a week)	1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	16 387	16 017	20 481	18 120	18 595	18 595	12 701	20 465	22 307
Sanitation (free sanitation service to **indigent households**)	1 531	1 701	682	1 188	1 188	1 188	882	2 049	2 193
Electricity/other energy (50kwh per **indigent** household per month)	4 790	53	1 100	2 762	2 762	2 762	384	2 998	3 358
Refuse (removed once a week **for indigent households**)	695	772	850	918	918	918	703	1 652	1 768
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**23 403**	**18 543**	**23 113**	**22 988**	**23 463**	**23 463**	**14 670**	**27 165**	**29 625**
Highest level of free service provided per household									
Property rates (R value threshold)	75 000	75 000	150	150	150	150	161	172	184
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)							–	–	–
Sanitation (Rand per household per month)	123	123	158	171	171	171	183	196	210
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	80	124	136	147	147	147	158	169	180
Revenue cost of subsidised services provided (R'000)									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)									
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**	58 716	60 828	62 298	70 789	71 838	71 838	53 839	76 606	81 968
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of subsidised services provided	**58 716**	**60 828**	**62 298**	**70 789**	**71 838**	**71 838**	**53 839**	**76 606**	**81 968**



Explanatory notes to Table A10 – Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. The budget provides for households registered as indigents to receive Free Basic Services. The number is set to increase given the rapid rate of in-migration to the municipality, especially by poor people seeking economic opportunities related to the Savanna City development.

3. The cost of Free Basic Services will be covered by the municipality's equitable share allocation from national government.



Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of the municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2015) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council as required the IDP and budget time schedule in July 2015 and revised the key deadlines in February 2016. Key dates applicable to the process were:



Current Approved Date	Amended Date	Activity
27 August 2015	Task completed	Approval of Key Deadlines as required by Section 21 of the MFMA as well as the IDP Process Plan as required by the Municipal Systems Act.
27 August 2015	Task completed	Final Virements for the 2014/2015 financial year
28 August 2015	Task completed	Submission of Annual Financial Statements for the 2014/2015 financial year
30 September 2015	Task completed	Budget Steering Committee to review comments received from NT and PT regarding the 2015/2016 budget process Budget Steering Committee to set priorities for the 2016/2017 Budget
30 September 2015	Task completed	Budget circular to be issued to Heads of Department for guidance on preparation of draft budgets
October 2015	Task completed	Public Engagement in terms of sections 28 and 29 of the Municipal Systems Act: - Advertisement of time-schedule on website, local newspapers and notice boards - Acknowledgement of inputs received
30 October 2015	Task completed	Departmental submissions of Draft Capital Budget for 2016/2017: - Compilation of project plans (including outputs and outcomes to be achieved) - Motivations for new projects - Analysis of impact on operating budget
30 October 2015	Task completed	Finance department to submit Draft Operating Budget for 2016/2017 to departments for comments
30 October 2015	Task completed	Departmental submissions of Adjustments Budget for 2015/2016
10 November 2015	Task completed	MM / HOD meeting to discuss Draft Capital Budget for 2016/2017 (session 1)



17 November 2015	Task completed	MM / HOD meeting to discuss Draft Capital Budget for 2016/2017 (session 2)
23 November 2015	Task completed	Budget Steering Committee to consider Draft Capital Budget for 2016/2017
24 November 2015	Task completed	MM / HOD meeting to discuss Draft Operating Budget for 2016/2017 (inclusive of tariff increases) MM / HOD meeting to discuss Draft Adjustments Budget for 2015/2016
30 November 2015	Task completed	Budget Steering Committee to consider Adjustments Budget for 2015/2016
January 2016	Task completed	Departments to confirm Capital Budget Projects based on latest IDP ward analysis and need collation – adjustments to Capital Budget to be made where applicable.
18 January 2016	Task completed	Budget Steering Committee to consider Operating and Capital Budget (session 1)
26 January 2016	Task completed	Tabling of Annual Report and MPAC Report for the 2014/2015 financial year to Council - Tabling of Annual report to Council - Annual report made public - Oversight report made public
26 January 2016	Task completed	Council to approve main adjustments budget
February 2016	Task completed	Corporate Services to confirm all tariff submissions and by-laws for legal compliance
February 2016	Task completed	Budget Steering Committee to consider final balanced budget and budget related policies, IDP and SDBIP (final consideration, weekly meetings) National Budget Speech – 24 February 2016 Final Budget Steering Committee – 7 March 2016 Compilation of NT Schedules – 7 – 9 March 2016 Compilation of NT Budget Document with attachments (including policies) – 9 – 11 March 2016



		Signing of Quality Certificate – 11 March 2016 Special Joint Section 80 (Fin and D&P) – 14 March 2016 Special Mayoral Committee – 17 March 2016
31 March 2016	Task completed	Formal tabling of Draft IDP, Budget and SDBIP to Council in terms of the MFMA and the Municipal Systems Act on 17 March 2016
31 March 2016	Task completed	Advertise and publish final draft of IDP and Budget for public comment and submit to National and Provincial Treasury and others as prescribed by the MFMA and Municipal Systems Act Submission of IDP to MEC for Comments Submission of Budget to NT for Comments (Including upload files in printed and electronic format) Submission of draft IDP / Budget to organs of state
April 2016	March and April 2016	Engagements with National and Provincial Treasury regarding the tabled IDP, Budget and SDBIP
New activity	5 April 2016	Workshop with all councilors regarding the IDP and Budget
April 2016	Various public meetings held during April 2016. Public Comments closing date 22 April 2016	IDP and Budget Hearings in terms of section 74 of the Municipal Systems Act and section 23 of the MFMA: - Conduct IDP/Corporate Scorecard / Budget Public Hearings to obtain public comment and inputs from communities, provincial government and other relevant stakeholders (performed through ward councilors) - Comments to be provided in writing - Acknowledgement of comments received - Response to public comment i.r.o. Budget, tariffs and policies (to Budget Steering Committee)
2 May 2016	2 May 2016	Budget Steering Committee to consider final IDP, Budget and SDBIP

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16 May 2016	16 May 2016	Section 80 Committee and Mayoral Committee to recommend final IDP, Budget and SDBIP
26 May 2016	Special Council Meeting 19 May 2016	Council to approve final IDP and Budget. SDBIP to be noted by Council Council must give final approval of the IDP/Corporate Scorecard and Budget document by resolution, setting taxes and tariffs, approving changes to the IDP and budget related policies, approve measurable performance objectives for revenue by source and expenditure by vote before the start of the financial year as required by sections 23 and 24 of the MFMA and section 25 of the MSA
10 June 2016	Week of 23 – 27 May 2016	Making public of approved IDP / Budget as per the MFMA and MSA requirements Tariff and By-law Promulgation Submission of approved IDP to MEC for Local Government and Housing Submission of approved IDP and Budget to NT (Including upload files in printed and electronic format)
30 June 2016	27 May 2016	Section 57 (MSA) Performance Agreements: - Submit performance agreements to the Executive Mayor within 10 days after approval of the IDP and Budget. - Council to note New Section 57 Scorecards - Notification of approved S57 (top management performance agreements) to the public.
30 June 2016	16 June 2016	Approval of SDBIP's: - Executive Mayor to approve Municipal SDBIP within 28 days after approval of the budget - Place all Directorate Executive Summaries and SDBIPs and

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		Department Business Plans and SDBIPs on website

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The IDP review started in September 2015 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2016/17 MTREF in August.

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan includes the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2016/17 MTREF, based on the approved 2015/16 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2016/17 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2015/16 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2016/17 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2016/17 MTREF:

- Municipal growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2015/16 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy



- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 as well as 70, 71, 72, 74, 75 and 78 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The draft 2016/17 MTREF to be tabled before Council on 17 March 2016 for community consultation was published on the municipality's website, and hard copies were made available at municipal offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) were provided to National and Provincial Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Various meetings were held as part of the community consultation process in April 2016. The applicable dates and venues was published in all the local newspapers.

Summary of comments received during the public consultation process:

10 Community meetings were held to present the draft IDP / Budget and proposed tariff increases. A summary of the meetings held and the issued raised at the meetings are reflected below:

Stakeholder Group	Date	Time	Venue	Issues raised at the meeting	Response to issues raised
Ward 8	8 April	17h00	Sicelo White House	• Housing • Electrification of housing / informal properties • Job creation • Stormwater drainage • Speed humps • Land to be made available • Pedestrian bridge over R59 • Street names not visible • Disabled community members (access & infrastructure not accommodative) • Increase in Drug abuse • IDP- engage with youth • Make public a list of people on a waiting list for houses. • Church stands not available	• Housing needs referred to Gauteng Provincial Government (not municipal competency) • Applied to Eskom for budget quote for electrification project • Mayor announced new youth job creation initiatives in the SOMA • Pedestrian bridge referred to Gauteng Provincial Government (not municipal competency) • Provision of infrastructure prioritised and budgeted for as funds become available (80% of capital budget allocated towards engineering services)

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Stakeholder Group	Date	Time	Venue	Issues raised at the meeting	Response to issues raised
All stakeholders not specifically listed in other meetings	12 April	18h00	Meyerton Town Hall	• Mamello housing • Transport to Mamello (taxi's) • Clinics in Mamello • Roads • Reservoir	• Provision of infrastructure prioritised and budgeted for as funds become available (80% of capital budget allocated towards engineering services) • Clinics referred to Gauteng Provincial Government (not municipal competency)
Daleside, Highbury, Valley Settlements	13 April	18h00	Daleside Volunteers Hall	• More services required for informal settlements in ward 5 • No services rendered in Meyerton Farms • More streetlights and High Mast lights in Daleside • Daleside railway station to be upgraded • Housing (Subsidy Forms) • Job creation • Crime in the area (especially area between Walkerville and R82) • Schools • Facilities for youth	• Provision of infrastructure prioritised and budgeted for as funds become available (80% of capital budget allocated towards engineering services) • Housing and schooling needs referred to Gauteng Provincial Government (not municipal competency) • Mayor announced new youth job creation initiatives in the SOMA • Station matter referred to PRASA (not municipal competency)
Major Businesses – Breakfast	14 April	08h00	Mayoral Activity Room	• More regular interaction required	• Noted, communication to be enhanced
Midvaal General Businesses	14 April	12h00	Meyerton Town Hall	• Localisation of value chain (particularly insofar as big business is concerned) • R80m capital not enough to grow SMME's • Incentives required for big business to procure local • Establishment of business forum requested • Platform required to discuss ECD issues	• Municipality not in a position to grant incentives to businesses to procure locally but this will be investigated as way forward • Businesses encouraged to register on National Treasury central supplier database • Existing business forums to be used more effectively in future (and to include all businesses) • ECD forum established and first meeting already took place
Ward 10	14 April	17h00	Sicelo Community Hall	• Community willing to pay accounts, but want to start on a clean slate • Job creation • Speed humps required on new roads	• Policy change re deemed indigents submitted to Council for consideration • Provision of infrastructure prioritised

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Stakeholder Group	Date	Time	Venue	Issues raised at the meeting	Response to issues raised
				• Use of community hall for training • Stormwater drainage • Increases in rates and taxes • Ambulance service • Clinic waiting area • Indigent registration process • Workshop required on policies, by-laws and rates	and budgeted for as funds become available (80% of capital budget allocated towards engineering services) • Clinic, Ambulance, Housing and schooling needs referred to Gauteng Provincial Government (not municipal competency) • Mayor announced new youth job creation initiatives in the SOMA • Workshops and indigent registration sessions will be arranged
Midvaal Farmers session 1	15 April	09h00	Meyerton Town Hall	• Increase in rates • Permits required to sell in town • Land required • Lease payments not affordable – can only pay after crops have been harvested • There is a need for Midvaal to organize stores for Farmers as Traffic cops are an issue • Qalu Qibe Farmers Training Project asked for support, their challenges are lack of skills, lack of support from experienced Farmers, they need practical training for their Students.	• Reduction in basic charges will assist community members to manage their total accounts • By-laws are enforced to the benefit of all community members and relevant departments must be approached to assist with compliance • Mayor announced new youth job creation initiatives in the SOMA (inclusive of agricultural / land matters) • Payment arrangements can be made at the Finance department
Midvaal Farmers session 2	15 April	12h30	Bloekomspruit	• Farmers are paying rates and taxes but are not getting anything in return • Valuation methodology • New mines to be established – what assistance can farmers expect from the municipality • Assistance with fires • Roads to be graded • Fencing next to roads requested	• Taxes are not paid in exchange for direct benefits, but to fund benefits available to the broader community • Farmers to object to new valuation roll if not in agreement with property values • Protection services department to engage with farmers association with regards assistance with fires • Road grading are done based on available

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Stakeholder Group	Date	Time	Venue	Issues raised at the meeting	Response to issues raised
					resources on an ongoing basis. • Roads in question belong to Province and not the municipality and as such municipality can't erect fences.
Savanna City (Committee only)	16 April	08h00	Lakeside Library	• Rates and taxes too high • Request pre-paid water meters • Clarity required on ownership of infrastructure • Clarity required on charges of the municipality for infrastructure repair call outs	• Reduction in basic charges will assist community members to manage their total accounts • Pre-paid metering systems not working effectively at present. Municipality will continue to investigate metering solutions • Infrastructure not yet taken over by the municipality, still being maintained by the developer • No fees paid when maintenance teams are sent out to communities to work on municipal infrastructure
Ward 6 (Lakeside / Savanna)	16 April	09h00	Lakeside Community Hall	• Not enough development taking place • Not well informed as community – more engagements required • Job creation – new projects to benefit local residents • Youth development projects • Need more assistance with indigent registrations • Rates and taxes – pro-poor approach required • Quality of Savanna houses	• Provision of infrastructure prioritised and budgeted for as funds become available (80% of capital budget allocated towards engineering services) – a number of projects being implemented in Lakeside and Savanna – refer to capital budget • Ward committees to meet on a monthly basis and inform community • Workshops and indigent registration sessions will be arranged • Reduction in basic charges will assist community members to manage their total accounts • Quality of houses to be discussed directly with the developer

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In addition to the above, two written submissions were also received. The submissions are summarised as follows:

Submission 1 - Ward 12

- Tarring of Edge Road in Gardenvale.
- Housing for informal settlements.
- Old magistrate court not to be restored, but to be used as the foundation for a multi purpose centre. In this centre could be a clinic, pay out point, library, hall, etc. The court is the most central point in Ward 12 and close to other amenities. The magistrates court has served no purpose for more than a decade.
- New water and sewerage pipes for Klipwater.

Submission 2 - Ward 12

- Not enough development taking place in ward 12 (over a number of years).
- The only project listed for Ward 12 is Pipe Rising Main Replacement ((Klipwater) with a paltry budget of R500 000-00 for the 2018-2019 Budget.
- Questioned reason for replacement of mayoral vehicle, amount allocated towards the water loss programme, pipe replacement programme and parks in Savanna City.
- Gravel to tar.
- Increased property rates on vacant land not supported.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality,

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issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2016/17 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 26 IDP Strategic Objectives

Key Performance Areas	Definition
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.



In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the strategic objectives mentioned above.

The 2016/17 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.



Table 27 MBRR Table SA4 – Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	3 656	4 140	4 831	6 957	5 100	5 100	5 746	6 029	6 330
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	7 576	50 067	48 049	51 139	51 139	51 139	53 712	56 416	59 256
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.	9 861	10 463	17 304	38 415	26 134	26 134	42 896	45 381	50 010
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.	817	1 081	289	600	600	600	642	687	735
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.	116 836	127 559	154 272	166 803	168 197	168 197	178 099	199 855	222 110
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.	400 920	444 043	473 058	558 989	526 246	526 246	576 708	624 057	674 375
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	33 603	38 219	46 005	47 005	46 087	46 087	49 940	52 201	54 924
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic	1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 891	3 093
Total Revenue (excluding capital transfers and contributions)		**575 166**	**677 478**	**746 297**	**871 883**	**826 027**	**826 027**	**910 445**	**987 517**	**1 070 833**

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Table 28 MBRR Table SA5 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	10 777	13 732	13 093	16 989	15 350	15 350	21 750	22 506	23 626
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	14 085	52 601	51 671	53 824	53 500	53 500	55 194	58 270	61 199
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and	12 560	14 664	16 857	34 177	23 915	23 915	38 323	41 503	44 820
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.	165 601	141 955	191 000	237 969	223 312	223 312	247 711	263 577	281 614
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory	31 186	45 592	40 747	39 353	33 870	33 870	44 174	49 954	47 100
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to	391 238	415 716	464 762	564 503	546 871	546 871	568 106	615 644	669 271
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	23 968	20 080	17 988	28 264	28 371	28 371	28 954	29 770	30 659
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic	4 175	4 922	5 231	9 405	12 308	12 308	12 285	12 977	13 713
Allocations to other priorities										
Total Expenditure		653 590	709 262	801 349	984 484	937 495	937 495	1 016 497	1 094 201	1 172 002

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Table 29 MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	869	2 083	1 467	680	1 316	1 316	680	45	35
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	2 261	1 207	1 714	2 640	1 056	1 056	4 600	6 500	–
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and	3 390	10 379	10 649	11 997	10 985	10 985	7 755	21 845	33 165
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements	643	632	524	500	4 200	4 200	635	635	635
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to	31	214	117	300	381	381	85	55	60
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to	89 011	68 462	50 635	68 623	68 703	68 703	65 619	46 438	50 995
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	1 924	3 158	3 834	7 050	5 937	5 937	2 545	1 150	1 200
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills	–	36	118	–	–	–	50	100	750
Allocations to other priorities										
Total Capital Expenditure		98 130	86 172	69 057	91 790	92 579	92 579	81 969	76 768	86 840

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2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

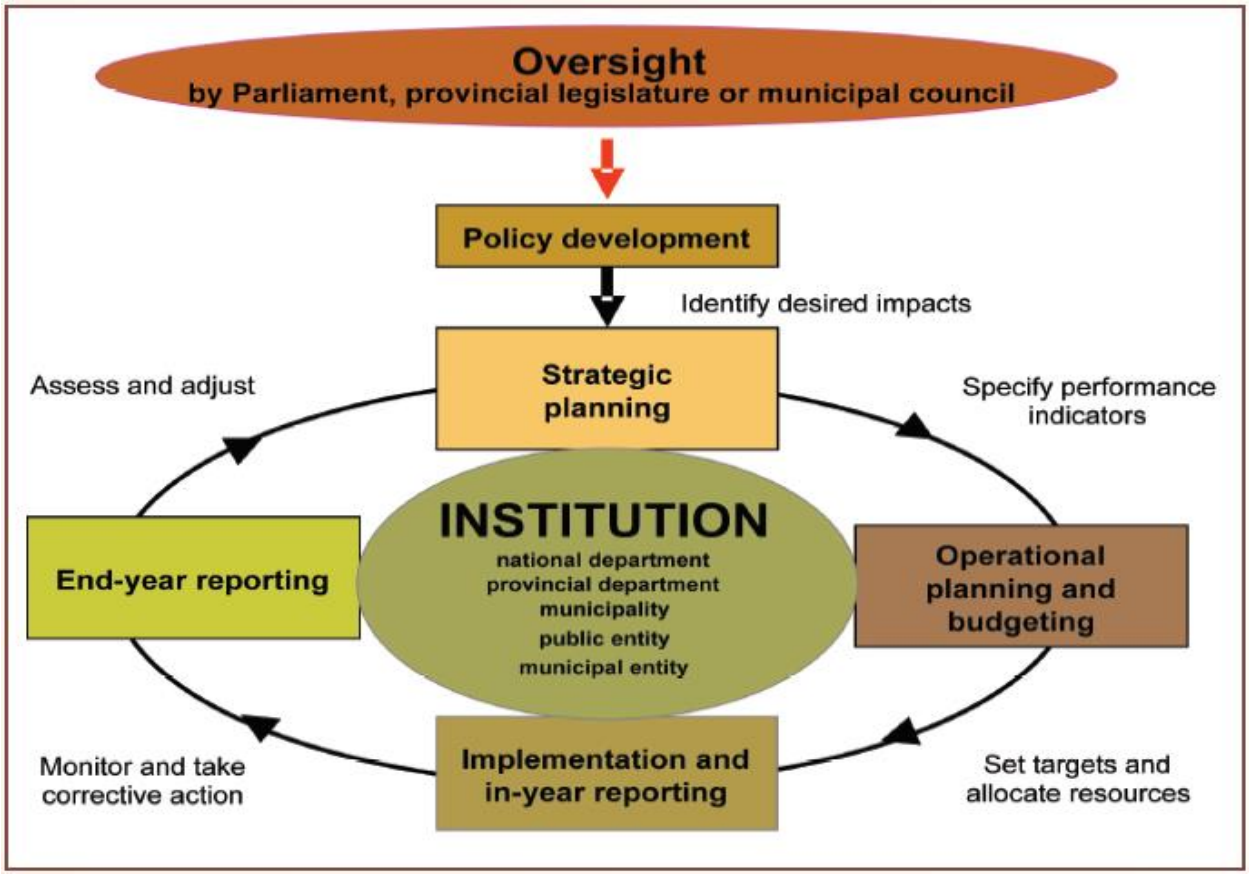


Figure 6 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

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- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

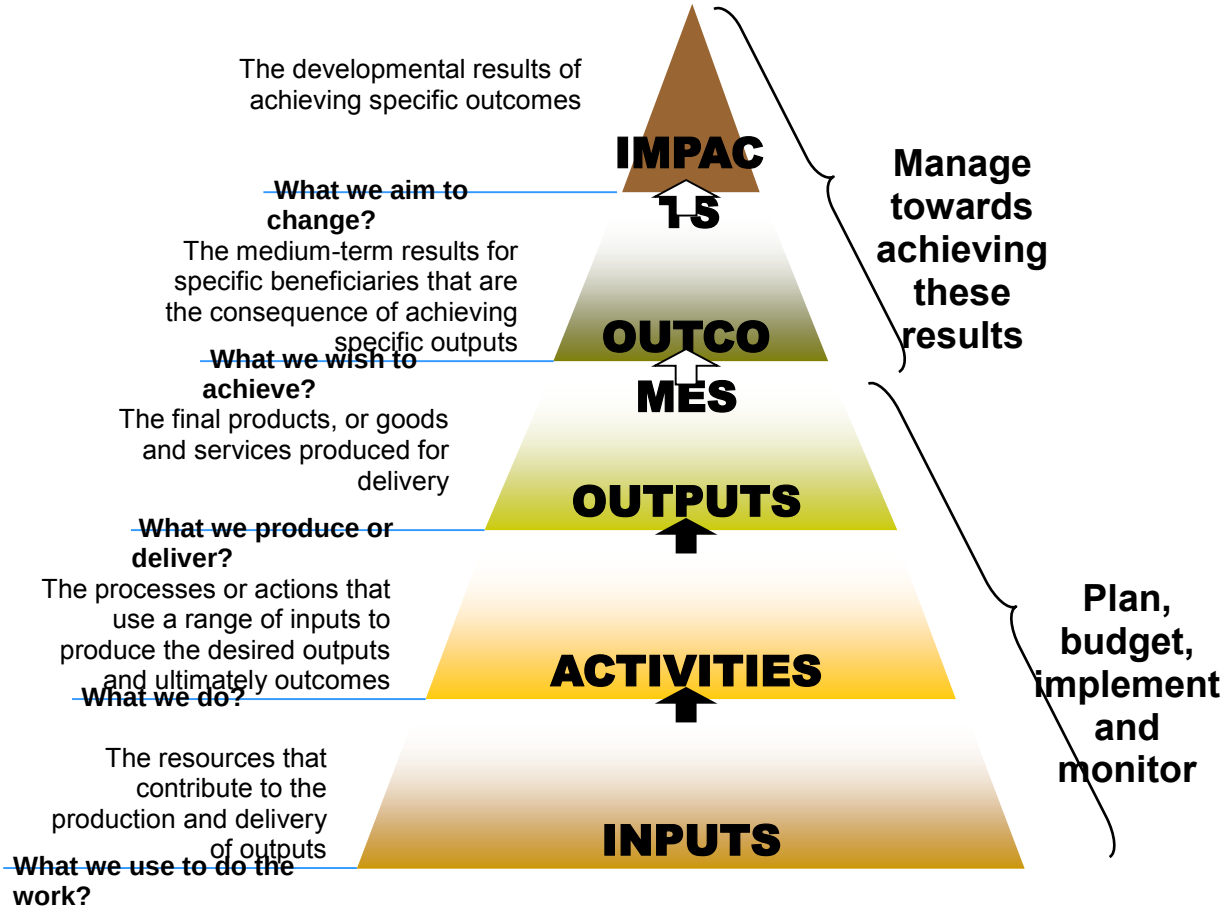


Figure 7 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 30 MBRR Table SA7 – Measurable performance objectives

Refer to the IDP / SDBIP for detailed measurable performance indicators.

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The following table sets out the municipalities main performance objectives and benchmarks for the 2016/17 MTREF.

Table 31 MBRR Table SA8 – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.9%	-4.1%	3.4%	3.9%	3.5%	3.5%	2.0%	4.2%	3.7%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.1%	-4.7%	4.1%	4.9%	4.5%	4.5%	2.3%	5.2%	4.6%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	10.0%	-9.5%	-31.3%	25.3%	11.9%	11.9%	26.5%	52.6%	22.8%	25.8%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	163.0%	144.4%	108.2%	109.1%	109.1%	164.1%	103.4%	86.5%	71.3%
Liquidity											
Current Ratio	Current assets/current liabilities	1.5	1.8	1.8	1.4	1.6	1.6	2.6	1.5	1.5	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.8	1.8	1.4	1.6	1.6	2.6	1.5	1.5	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.8	0.6	0.2	0.3	0.3	1.5	0.3	0.2	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		101.3%	96.7%	98.4%	100.0%	100.0%	100.0%	100.0%	86.8%	87.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101.3%	96.7%	98.4%	100.0%	100.0%	100.0%	100.0%	86.8%	87.3%	87.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.8%	17.2%	16.6%	19.4%	20.5%	20.5%	16.4%	20.2%	20.4%	20.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		176.7%	100.2%	84.8%	257.3%	167.7%	167.7%	43.3%	260.1%	322.9%	337.6%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	29520	29773	27 729	29692000	29692000	29692000	29692000	29395000	29102000	28811000
	Total Cost of Losses (Rand '000)	18 973	21 002	2 148	27	27	27	27	26	26	26
	% Volume (units purchased and generated less units sold)/units purchased and generated	12.43	12.32	11.53	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	3 400	4 538	4 326	3 853	3 853	3 853	3 853	3 815	3 777	3 739
	Total Cost of Losses (Rand '000)	16823	24776	25663	25662	25662	25662	25662	25405	25151	24900
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.33	30.36	28.77	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.3%	18.6%	23.1%	25.1%	24.8%	24.8%	24.4%	24.8%	24.6%	24.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.6%	19.9%	24.3%	26.2%	25.9%	25.9%		26.0%	25.7%	25.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.0%	4.5%	5.5%	6.8%	6.7%	6.7%		6.0%	5.9%	5.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	21.9%	19.5%	17.6%	18.7%	19.7%	19.7%	10.6%	17.9%	16.3%	14.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(14.7)	24.6	22.7	28.9	28.9	28.9	14.3	22.1	22.5	24.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.5%	22.1%	21.5%	24.2%	26.3%	26.3%	20.6%	25.6%	25.8%	26.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	1.9	1.5	0.6	0.9	0.9	3.6	0.7	0.5	0.5

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2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Midvaal's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the City's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2016/17 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality.
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves.
- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves.

2.3.1.3 Liquidity

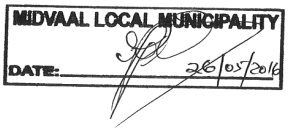
- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1.
- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1.

2.3.1.4 Revenue Management

- The budget is compiled based on a 93% collection rate. The debt collection and credit control policy is being implemented on an ongoing basis and debt older than 90 days are handed over to the external debt collectors for legal collections.

2.3.1.5 Creditors Management

- The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.



2.3.1.6 Other Indicators

- The electricity and water distribution losses are currently not within acceptable norms. The municipality is implementing programmes on an ongoing basis to reduce these losses.
- Employee costs as a percentage of operating revenue remains stable over the MTREF period.
- Repairs and maintenance as percentage of operating revenue is increasing as part of the municipality's approach to increase repairs and maintenance expenditure to protect its assets.

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2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. With the exception of water, only registered indigents qualify for the free basic services.

In terms of the Municipality's indigent policy registered households are entitled to 6 kℓ free water, 50 kwh of electricity, sanitation and free waste removal equivalent to 85 ℓ once a week, as well as a rebate on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement).

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, water tankers, etc.) are not taken into account in the table noted above.

2.3.3 Providing clean water and managing waste water

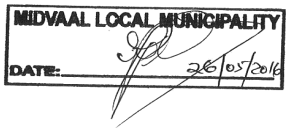
The Municipality is the Water Services Authority in terms of the Water Services Act, 108 of 1997 and acts as water services provider. The Municipality's bulk water needs are provided directly by Rand Water in the form of purified water.

The Department of Water Affairs conducts an annual performance rating of water treatment works, presenting a Blue Drop or Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

To ensure that all water supply institutions across the world define their water losses in a similar way, the International Water Association (IWA) has developed a standard water balance now utilized abroad and in SA by most municipalities including the MLM. Non-Revenue Water (NRW) is defined as the volume of water supplied by the municipality for which no income is received. It should be noted that the Standard International Water Association (IWA) water balance is a volumetric water balance and not a financial balance. Most South African municipalities are sitting with high NRW figures, and are all experiencing the same challenges in lowering NRW.

The current National NRW figure for SA is 36,7%, but this is highly influenced by data for the metropolitan and large city municipalities which account for more than 80% of the data. The current Midvaal Local Municipality NRW figure is 28,7% for 2014/15 financial year which is much lower than the 36.7% National IWA Water Balance of 2012.

South African municipalities should aspire towards a NRW figure of 20%, representing desirable and good performance. The effort required within the SA environment to reduce NRW below 20% may not be regarded as feasible nor cost effective, because of the extensive effort required with regards to the outlay of resources (human & financial) to achieve this goal. Having said this, the room for NRW improvement for MLM is 28.7% (current figure) minus 8,7% (desirable figure) = 20,0%.



A Water Conservation and Water Demand Management (WC/WDM) project has been initiated for Gauteng by the Department of Water Affairs (DWA) in order to save 15% of all water used, and all Gauteng municipalities are involved. Even with 'Project 15%' fully effective, the system will in all probability experience water supply shortages by the year 2015 up to 2019, and additional augmentation is essential. Unfortunately the "DWA Project 15%" target will not be met by MLM in the near future due to budgetary constraints.

WC/WDM is one of the most important functions performed by municipalities in reducing NRW. Without the proper implementation and functioning of holistic WDM initiatives attending to all aspects relating to water wastage and non-revenue generating serviced properties, and without involving all the relevant role-players such as Engineering, Finance, Communications, etc. and also without Political and Senior Management support, there will be little chance of success in lowering NRW. The following programmes are recommended for implementation in order to reduce Non-Revenue Water in MLM from 28,7% to 20% within the next 4 years:

Establishment of a WC/WDM Steering Committee
Calculation and Preparation of Monthly Water Balance
Accurate and Clear Water Supply and Distribution Plans
Master Planning of Water Systems
War on Leaks
Timeous leak Detection & Repairs
Sectorisation and Zoning of Distribution Areas and Bulk Metering of Zones.
Asset Management and Water Infrastructure Replacement Programme
Cathodic Protection of Steel Pipes
Pressure Management of Water Distribution Zones
Meter Management Plan
Indigent leak Repair Programme and Retro Fitting of Toilet Plumbing
Telemetry of Water Supply and Distribution Systems
Valve Audit, Replacement, Marking and Numbering as well as Plan Updating.
Consumer Data Base Audit
Organisation and Human Resource Plan

The estimated cost to implement above-mentioned programmes over the next four years period, amounts to approximately R57 000 000. The project should be self-funding from the fourth year of implementation.

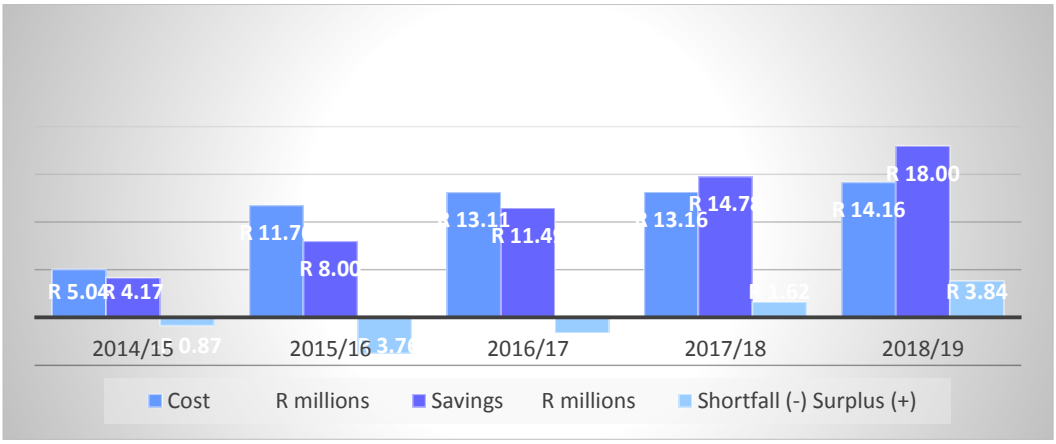


Figure 8 Non revenue water financial model

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Reduction in Non-Revenue Water

It is estimated that by implementing effective distribution management measures the Non-Revenue Water of MLM can be reduced by 62%, which will result in a saving of 8,7% of the total demand over the next four year period.

This can be achieved through adequate and proper operating and maintenance measures of the reticulation system. Related activities by MLM can include the following:

- Leak detection and repair
- Pressure management
- Timeous repair of visible and reported leaks
- Pipe replacement / management program
- Cathodic protection of steel pipelines
- Meter management programme
- Illegal connection programme etc.
- Metering of unmetered areas

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of procedures/policies

The Budget Related Policies have been reviewed as part of the compilation of the Medium Term Revenue and Expenditure Framework for the 2016/2017 – 2018/2019 period. The Budget related policies will be approved by Council in May 2016. While the adopted policies were credible, sustainable, manageable and informed by affordability and value for money, the policies were reviewed as part of the budget compilation as required by the Municipal Budget and Reporting regulations.

The following policy changes are recommended:

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Policy	Change Yes/No
Annexure E - Tariff By-Law	No
Annexure F - Tariff Policy	Yes - Change in availability charges
Annexure G - Property Rates By-Law	No
Annexure H - Property Rates Policy	Yes - Recommendations from COGTA (rebates on agriculture used for residential purposes, agricultural all bona fide farmers receive reduced rate and incentives as individual applications taken out)
Annexure I - Credit Control and Debt Collection By-Law	No
Annexure J - Credit Control and Debt Collection Policy	Yes - Treatment of Section 118 of the MSA and provision for disconnection of services after hours or on week-ends where illegal connections are found
Annexure K - Cash Management Policy	Yes - Cosmetic
Annexure L - Investment Policy	Yes - Cosmetic
Annexure M - Borrowing Policy	Yes - Cosmetic
Annexure N - Budget Funding and Reserves Policy	Yes - Cosmetic
Annexure O - Municipal Supply Chain Management Policy and Procedures	Yes – Aligned to SCM Regulations and CSD Circular.
Annexure P - Fixed Asset Management Policy	Yes - Useful life amended to be in line with useful lives actually used in depreciation calculations
Annexure Q - Policy on the Planning and Approval of Capital Projects	No
Annexure R - Indigents Policy	Yes – provision made for deemed indigents for all properties with a municipal value of R150 000 and less. Increase of maximum property value from R1m to R1.3m to allow for indigent status to be renewed after one financial year.
Annexure S - Policy related to the provision of free basic electricity	No
Annexure T - Policy related to the provision of free basic water	Yes - Cosmetic
Annexure U - Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts	Yes – Acceptance of gifts and hospitality policy extended to include councillors. Speaker's office to maintain a gifts register to councillors.
Annexure V - Long Term Financial Planning Policy	Yes - Cosmetic
Annexure W - Disposal of assets	Yes - Cosmetic
Annexure X - Budget Implementation and Monitoring Policy	Yes - Cosmetic
Annexure Y - Commodity Based Local Procurement Policy	Yes - Thresholds amended
Annexure Z - Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy	Yes - Cosmetic
Annexure AA - Bulk Developer Contributions Policy	Yes - Cosmetic
Annexure AB - Related Party Policy	Yes - Cosmetic
Annexure AC - Cell phone and 3G allowance Policy	Yes - Cosmetic
Annexure AD - Risk Management Policy	No
Annexure AE - Billing Policy	New Policy
Annexure AF - Electricity By-laws	Yes - To make provision for a 3 year account correction period instead of the present 6 months.
Annexure AG - Water By-laws	Yes - To make provision for a 3 year account correction period instead of the present 6 months
Annexure AH - Supply Chain Management Process Turn-around Time Policy	Yes – Turnaround times reduced
Annexure AI – EFT Policy	New Policy

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It must be noted that the Deputy Municipal Manager is busy with a detailed review of all HR related policies and will submit amendments to Council for approval where required.

2.5 Overview of budget assumptions

2.5.1 External factors

The budget policy framework for the next three years is designed to manage risk in a constrained fiscal environment, while building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP). The National Treasury MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. GDP growth is projected to improve over the medium term as infrastructure constraints ease, private investment recovers and exports grow. Economic growth is expected to rise gradually over the medium term..

This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government. Inflation and a nominal spending ceiling will put real budgets under pressure over the medium term, requiring MLM to work more efficiently.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2016/17 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipal residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

The projected economic indicators used as basis of the budget are reflected hereunder:

ECONOMIC INDICATORS	BASIS OF PROJECTION	2016/17	2017/18	2018/19
Projected PPI	CPI + 0.5%	6.50%	6.30%	6.30%
Projected CPI	NT - Circular 78	6.00%	5.80%	5.80%
Assumed Prime Interest Rate	Current Prime rate 10.25%	10.75%	10.75%	10.75%
Growth	NT - Circular 78	1.70%	2.60%	2.60%

2.5.3 Credit rating outlook

Midvaal does not have a formal credit rating, however, the latest viability rating received from Ratings Afrika reflects a sustainability score of 61 (February 2016 review).

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2.5.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality will take up HP agreements in the 2016/17 – 2018/19 MTREF period requiring both regular principal and interest payments.

2.5.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (93%) of annual billings. No provision has been made for collection of arrears due to the historic trends showing that the collection of long outstanding arrears are very low.

2.5.6 Growth or decline in tax base of the municipality and increases for services

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the municipality, household formation growth rate and the poor household change rate.

SERVICES INCOME INCREASES	BASIS OF PROJECTION	2016/17	2017/18	2018/19
Tariff increases				
Property rates	Based on salary increases	7.00%	7.00%	7.00%
Electricity	NERSA	7.64%	12.00%	12.00%
Refuse Removal	Based on salary increases	7.00%	7.00%	7.00%
Sewerage	Based on salary increases	7.00%	7.00%	7.00%
Water	Rand Water	11.90%	9.00%	9.00%
Total Income Increases				
Property rates	Calculated	7.00%	7.00%	7.00%
Electricity	Calculated	7.64%	12.00%	12.00%
Refuse Removal	Calculated	7.00%	7.00%	7.00%
Sewerage	Calculated	7.00%	7.00%	7.00%
Water	Calculated	11.90%	9.00%	9.00%

OTHER INCOME INCREASES	BASIS OF PROJECTION	2016/17	2017/18	2018/19
Public Contributions	Engineering Estimates	0.00%	0.00%	0.00%
Public Donations	Engineering Estimates	0.00%	0.00%	0.00%
New Connection Fees	Tariff Increases	7.64%	12.00%	12.00%
Government Grants (National)	DORA	0.00%	0.00%	0.00%
Government Grants (Provincial)	DORA / Estimates	0.00%	0.00%	0.00%
Government Grants (District)	Projected CPI	0.00%	0.00%	0.00%
Government Subsidies	Projected CPI	0.00%	0.00%	0.00%
Fines	Projected CPI	5.00%	5.00%	5.00%
Interest on Debtors Accounts	Projected CPI	5.00%	5.00%	5.00%
Interest on Bank and Investments	Projected CPI	-5.00%	5.00%	5.00%
Rent of Facilities and Equipment	Projected CPI	0.00%	5.00%	5.00%
Other Income	Projected CPI	7.00%	7.00%	7.00%
Gain on disposal of Income	Projected CPI	0.00%	0.00%	0.00%
Departmental Charges: Electricity	Tariff Increases	7.64%	12.00%	12.00%
Departmental Charges: Solid Waste	Tariff Increases	7.00%	7.00%	7.00%
Departmental Charges: Sanitation	Tariff Increases	7.00%	7.00%	7.00%
Departmental Charges: Water	Tariff Increases	11.90%	9.00%	9.00%

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2.5.7 Salary increases

Salary increases were based on guidance received in the National Treasury budget circular. The increases reflected below include both inflationary increases and notch increases.

EMPLOYEE RELATED COST INCREASES	BASIS OF PROJECTION	2016/17	2017/18	2018/19
Employee Related Costs	NT - Circular 78	6.00%	6.00%	6.00%
Employee Related Costs - Overtime	NT - Circular 78	6.00%	6.00%	6.00%
Employee Related Costs - New Positions	NT - Circular 78	6.00%	6.00%	6.00%
Remuneration of Councillors	NT - Circular 78	6.00%	6.00%	6.00%

2.5.8 Other expenditure increases

BULK EXPENDITURE INCREASES	BASIS OF PROJECTION /	2016/17	2017/18	2018/19
Bulk Purchases - Electricity	NERSA	7.86%	14.00%	14.00%
Bulk Purchases - Water	Rand Water	11.90%	9.00%	9.00%
OTHER EXPENDITURE INCREASES	**BASIS OF PROJECTION /**	**2016/17**	**2017/18**	**2018/19**
General Expenditure	Projected CPI	0.00%	6.30%	6.30%
Interest on External Borrowings	Loans Register	Loans register	Loans register	Loans register
Contracted Services	Projected CPI	0.00%	6.30%	6.30%
Repairs and Maintenance	SDBIP Targets	0.00%	6.30%	6.30%
Grants Paid	Projected CPI	0.00%	6.30%	6.30%
Depreciation	Asset Register	0.00%	0.00%	0.00%
Provision for Bad Debts	Collection Rate	7.00%	7.00%	7.00%
Loss on Disposal of Assets	Projected CPI	0.00%	0.00%	0.00%
Departmental Charges: Electricity	Tariff Increases	9.40%	12.00%	12.00%
Departmental Charges: Solid Waste	Tariff Increases	7.00%	7.00%	7.00%
Departmental Charges: Sanitation	Tariff Increases	7.00%	7.00%	7.00%
Departmental Charges: Water	Tariff Increases	11.90%	9.00%	9.00%
Contribution to CRR	Availability of funds	0.00%	6.30%	6.30%
Redemption	Loans Register	Loans register	Loans register	Loans register
Offset Depreciation	Phasing in of depr funding	R6m	R8m	R10m

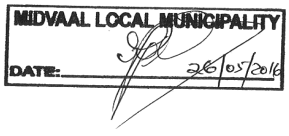
2.5.9 Projected Annual Financial Statements and Cash Flow

The project financial statements are based on the assumptions reflected below:



PROJECTED FINANCIAL STATEMENTS	BASIS OF ASSUMPTION	2016/17	2017/18	2018/19
Assets				
Current Assets				
Cash and Cash Equivalents	Calculation	Calculated	Calculated	Calculated
Short Term Investments	Ringfenced accounts	Calculated	Calculated	Calculated
Consumer Debtors	Avg tariff increase	8.46%	9.72%	9.74%
VAT Receivable	Avg tariff increase	8.46%	9.72%	9.74%
Other Receivables from Exchange Transactions	Projected CPI	6.00%	5.80%	5.80%
Other Receivables from Non Exchange Transactions	Projected CPI	6.00%	5.80%	5.80%
Inventories	Projected CPI	6.00%	5.80%	5.80%
Non Current Assets				
Property Plant and Equipment	Calculation based on capex	Calculated	Calculated	Calculated
Investment Property	Calculation based on capex	Calculated	Calculated	Calculated
Intangible Assets		Calculated	Calculated	Calculated
Other Long Term Debtors		5.80%	5.50%	5.30%
Liaibilities				
Current Liabilities				
Trade and Other Payables	Projected CPI	6.00%	5.80%	5.80%
Consumer Deposits	Avg tariff increase	8.46%	9.72%	9.74%
Short Term Portion of External Loan	External Loans Register	Loans Register	Loans Register	Loans Register
Short Term Portion of Finance Lease Obligation	External Loans Register	Loans Register	Loans Register	Loans Register
VAT payable	Avg tariff increase	8.46%	9.72%	9.74%
Unspent Conditional Grants and Receipts	Must spend in full	0.00%	0.00%	0.00%
Non Current Liabilities				
External Loans	External Loans Register	Loans Register	Loans Register	Loans Register
Provisions	Projected CPI	6.00%	5.80%	5.80%
Retirement Benefit Obligation	Projected CPI	6.00%	5.80%	5.80%
Finance Lease Obligation	External Loans Register	Loans Register	Loans Register	Loans Register
Eskom Liability	Eskom agreement	Calculated	Calculated	Calculated

It is estimated that a spending rate of at least 93% is achieved on operating expenditure and on the capital programme for the 2016/17 MTREF however, a 100% spending level has been factored into the cash flow budget for prudent cash management.



Overview of budget funding

2.5.10 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 32 Breakdown of the operating revenue over the medium-term

Description			2016/17 Medium Term Revenue & Expenditure Framework					
R thousand	Adjusted Budget	%	Budget Year 2016/17	%	Budget Year +1 2017/18	%	Budget Year +2 2018/19	%
Revenue By Source								
Property rates	144 038	17%	154 255	17%	165 053	17%	176 607	16%
Property rates - penalties & collection charges	–	0%	–	0%	–	0%	–	0%
Service charges - electricity revenue	282 797	34%	318 910	35%	350 212	35%	383 103	36%
Service charges - water revenue	150 807	18%	172 344	19%	187 855	19%	204 762	19%
Service charges - sanitation revenue	34 347	4%	38 223	4%	40 899	4%	43 762	4%
Service charges - refuse revenue	30 558	4%	34 261	4%	36 660	4%	39 226	4%
Service charges - other	–	0%	–	0%	–	0%	–	0%
Rental of facilities and equipment	–	0%	–	0%	–	0%	–	0%
Interest earned - external investments	4 000	0%	3 800	0%	3 990	0%	4 190	0%
Interest earned - outstanding debtors	8 000	1%	8 400	1%	8 820	1%	9 261	1%
Dividends received	–	0%	–	0%	–	0%	–	0%
Fines	50 307	6%	52 823	6%	55 464	6%	58 237	5%
Licences and permits	–	0%	–	0%	–	0%	–	0%
Agency services	–	0%	–	0%	–	0%	–	0%
Transfers recognised - operational	87 602	11%	96 253	11%	105 683	11%	116 483	11%
Other revenue	33 571	4%	31 176	3%	32 881	3%	35 203	3%
Gains on disposal of PPE	–	0%	–	0%	–	0%	–	0%
Total Revenue (excluding capital transfers and contributions)	**826 027**	**100%**	**910 445**	**100%**	**987 517**	**100%**	**1 070 833**	**100%**

The following graph is a breakdown of the operational revenue per main category for the 2016/17 financial year.

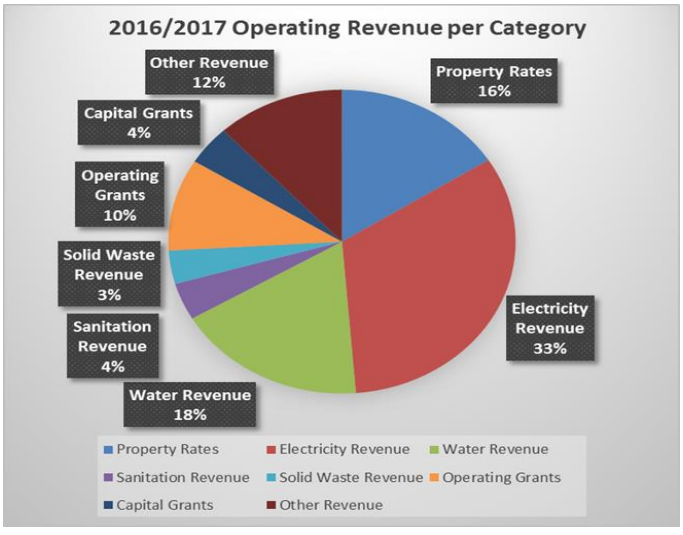


Figure 9 Breakdown of operating revenue for 2016/17

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Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of a 93% annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and amendments thereto
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2016/17 MTREF on the different revenue categories are:

Table 33 Proposed tariff increases over the medium-term

SERVICES INCOME INCREASES	BASIS OF PROJECTION	2016/17	2017/18	2018/19
Tariff increases				
Property rates	Based on salary increases	7.00%	7.00%	7.00%
Electricity	NERSA	7.64%	12.00%	12.00%
Refuse Removal	Based on salary increases	7.00%	7.00%	7.00%
Sewerage	Based on salary increases	7.00%	7.00%	7.00%
Water	Rand Water	11.90%	9.00%	9.00%

No investments are projected for the MTREF. Only surplus cash investments for period shorter than 3 months will be made and as required by GRAP these investments are included in cash and cash equivalents on the projected Statement of Financial Position.



Table 34 MBRR SA15 – Detail Investment Information

Investment type R thousand	2012/13 Audited Outcome	2013/14 Audited Outcome	2014/15 Audited Outcome	Current Year 2015/16 Original Budget	 Adjusted Budget	 Full Year Forecast	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	 Budget Year +1 2017/18	 Budget Year +2 2018/19
Parent municipality									
Securities - National Government	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Listed Corporate Bonds	–	–	–	–	–	–	–	–	–
Deposits - Bank	–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners	–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits	–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates	–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)	–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks	–	–	–	–	–	–	–	–	–
Municipal Bonds	–	–	–	–	–	–	–	–	–
Municipality sub-total	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**

Table 35 MBRR SA16 – Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Parent municipality								
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

2.5.11 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2016/17 medium-term capital programme:

Table 36 Sources of capital revenue over the MTREF

Vote Description R thousand	2012/13 Audited Outcome	2013/14 Audited Outcome	2014/15 Audited Outcome	Current Year 2015/16 Original Budget	 Adjusted Budget	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	 Budget Year +1 2017/18	 Budget Year +2 2018/19
Funded by:								
National Government	26 711	26 400	28 680	33 563	36 305	38 039	40 078	45 785
Provincial Government				3 600	2 859	2 330	2 300	800
District Municipality					345			
Other transfers and grants	2 737	9 284	1 302					
Transfers recognised - capital	**29 448**	**35 683**	**29 982**	**37 163**	**39 509**	**40 369**	**42 378**	**46 585**
Public contributions & donations	55 714	1 068	4 535	13 347	10 959	12 520	16 645	27 760
Borrowing	3 112	35 919	19 239	35 610	30 854	20 100	11 750	4 920
Internally generated funds	9 855	13 501	15 301	5 670	11 257	8 980	5 995	7 575
Total Capital Funding	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**81 969**	**76 768**	**86 840**

The above table is graphically represented as follows for the 2016/17 financial year.

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Figure 10 Sources of capital revenue for the 2016/17 financial year

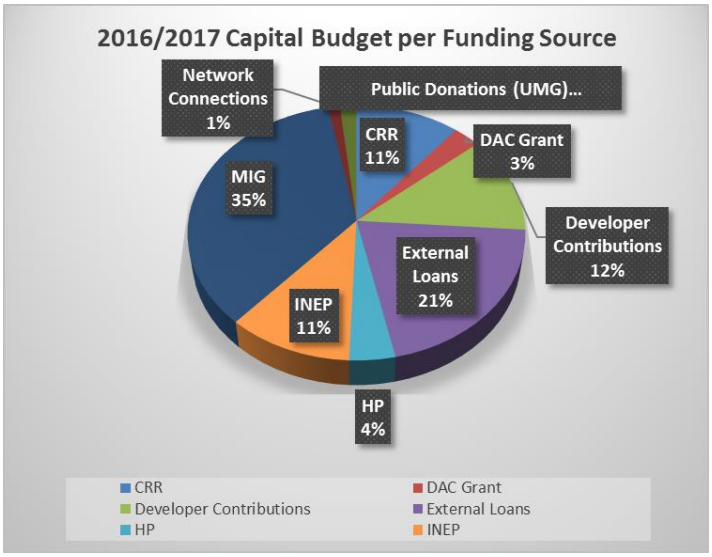


Table 37 MBRR Table SA 17 – Detail of borrowings

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		137 987	174 041	147 936	130 571	130 571	130 571	120 775	101 355	80 246
Financial Leases		6 921	10 860	9 411	16 745	16 745	16 745	14 198	11 883	10 524
Municipality sub-total	1	**144 907**	**184 901**	**157 347**	**147 315**	**147 315**	**147 315**	**134 973**	**113 238**	**90 770**
Total Borrowing	1	**144 907**	**184 901**	**157 347**	**147 315**	**147 315**	**147 315**	**134 973**	**113 238**	**90 770**

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The following graph illustrates the outstanding borrowings vs operating revenue

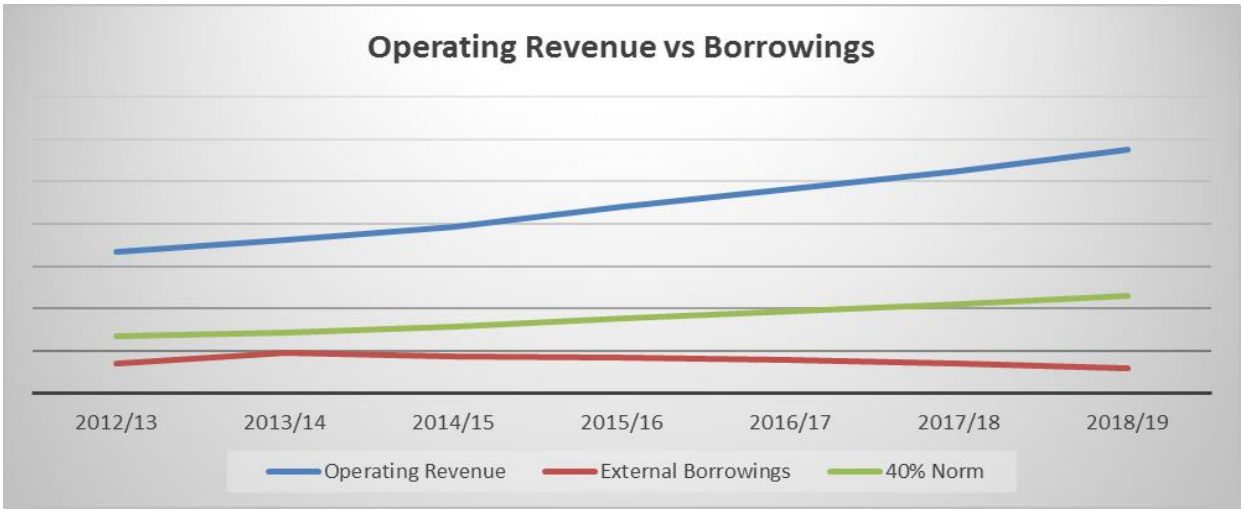


Figure 11 External Borrowings vs Operating Revenue

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below.

Table 38 MBRR Table SA 18 – Capital transfers and grant receipts

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Transfers and Grants									
National Government:	31 006	36 216	28 786	33 563	36 305	36 305	38 039	40 078	45 785
Financial Management Grant	37	58	100	–	–	–	–	–	–
Municipal Infrastructure Grant	26 711	27 158	28 686	29 563	29 563	29 563	29 039	31 078	33 785
Regional Bulk Infrastructure Grant	4 258	–	–	–	2 742	2 742	–	–	–
Energy Efficiency Demand Side Management	–	9 000	–	4 000	4 000	4 000	9 000	9 000	12 000
	–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]	–	–	–	–	–	–	–	–	–
Provincial Government:	1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
DSRAC Grant	1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
District Municipality:	–	–	–	–	345	345	–	–	–
Capital Grant	–	–	–	–	345	345	–	–	–
	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	32 006	36 316	30 027	37 163	39 509	39 509	40 369	42 378	46 585

2.5.12 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice. Some specific features include:

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- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 39 MBRR Table A7 – Budget cash flow statement

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges	100 704	88 976	125 334	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Service charges	377 171	421 538	442 119	552 395	498 509	498 509	371 037	468 908	516 123	564 402
Other revenue	25 756	11 852	12 929	(4 029)	(22 635)	(22 635)	15 363	99 759	104 690	120 957
Government - operating	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Government - capital	32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Interest	2 037	10 900	16 198	10 000	12 000	12 000	2 136	12 200	12 810	13 451
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(511 903)	(534 613)	(613 161)	(733 446)	(663 413)	(663 413)	(500 296)	(768 638)	(840 361)	(913 947)
Finance charges	(13 276)	(16 722)	(18 899)	(18 489)	(17 989)	(17 989)	(9 247)	(17 921)	(16 382)	(14 779)
Transfers and Grants	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITI	**76 695**	**86 495**	**69 966**	**78 147**	**77 622**	**77 622**	**109 182**	**85 185**	**89 994**	**109 759**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	–	9 730	2 485	100	100	100	–	100	100	100
Payments										
Capital assets	(53 274)	(86 172)	(68 969)	(91 790)	(92 579)	(92 579)	(38 022)	(81 969)	(76 768)	(86 840)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(53 274)**	**(76 442)**	**(66 485)**	**(91 690)**	**(92 479)**	**(92 479)**	**(38 022)**	**(81 869)**	**(76 668)**	**(86 740)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Borrowing long term/refinancing	1 293	(4 677)	(10 819)	10 459	4 993	4 993	4 930	15 300	4 050	3 220
Payments										
Repayment of borrowing	10 419	45 610	(8 613)	(19 584)	(15 114)	(15 114)	(2 762)	(24 440)	(23 978)	(25 785)
NET CASH FROM/(USED) FINANCING ACTIVITI	**11 713**	**40 934**	**(19 432)**	**(9 125)**	**(10 121)**	**(10 121)**	**2 168**	**(9 140)**	**(19 928)**	**(22 565)**
NET INCREASE/ (DECREASE) IN CASH HELD	**35 134**	**50 987**	**(15 951)**	**(22 669)**	**(24 978)**	**(24 978)**	**73 328**	**(5 824)**	**(6 602)**	**454**
Cash/cash equivalents at the year begin:	**5 350**	**40 484**	**91 471**	**60 442**	**75 520**	**75 520**	**75 520**	**50 542**	**44 718**	**38 116**
Cash/cash equivalents at the year end:	**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**148 848**	**44 718**	**38 116**	**38 570**

2.5.13 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is

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also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 40 MBRR Table A8 – Cash backed reserves/accumulated surplus reconciliation

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available										
Cash/cash equivalents at the year end	40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Other current investments > 90 days	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	–	–	–	–	–	–	–	–	–	–
Cash and investments available:	**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**148 848**	**44 718**	**38 116**	**38 570**
Application of cash and investments										
Unspent conditional transfers	–	–	149	–	–	–	149	–	–	–
Unspent borrowing	–	–	–	–	–	–		–	–	–
Statutory requirements										
Other working capital requirements	(22 391)	(16 281)	(31 694)	(32 987)	(45 444)	(45 444)	(27 897)	(54 304)	(63 932)	(74 785)
Other provisions	77 741	42 057	32 266	37 912	40 381	41 413	40 469	43 910	46 457	49 554
Long term investments committed	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	22 012	58 982	53 129	23 204	32 209	31 750	74 559	28 474	30 469	32 606
Total Application of cash and investments:	**77 362**	**84 757**	**53 850**	**28 129**	**27 145**	**27 719**	**87 280**	**18 080**	**12 994**	**7 375**
Surplus(shortfall)	**(36 877)**	**6 714**	**21 670**	**9 645**	**23 397**	**22 823**	**61 568**	**26 637**	**25 122**	**31 195**

From the above table it can be seen that the budget for the MTREF period is funded as per the Funding and Reserves policy of the municipality. Please note that the above figures INCLUDES working capital.

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.
- Unspent borrowing from the previous financial years. Unspent borrowings are ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Provisions for statutory requirements include the capital replacement reserve, the leave accrual, consumer deposits and retentions held.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. Working capital is calculated as the difference between net debtors (i.e. after provision for non-payment) and creditors.

2.5.14 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding

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compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 41 MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Cash + investments at the yr end less applications - R'000	18(1)b	2	(36 877)	6 714	21 670	9 645	23 397	22 823	61 568	26 637	25 122	31 195
Cash year end/monthly employee/supplier payments	18(1)b	3	0.9	1.9	1.5	0.6	0.9	0.9	3.6	0.7	0.5	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.9%	3.3%	15.1%	(14.0%)	(6.0%)	(31.2%)	5.7%	2.7%	2.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	98.9%	86.3%	87.1%	89.1%	84.4%	84.4%	94.8%	89.2%	89.5%	90.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.8%	10.9%	12.2%	12.2%	12.5%	12.5%	12.5%	12.0%	11.7%	11.5%
Capital payments % of capital expenditure	18(1)c;19	8	54.3%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	1.9%	(9.3%)	(27.7%)	19.1%	9.4%	9.4%	25.5%	36.8%	11.8%	8.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	20.2%	6.4%	36.7%	0.0%	0.0%	(41.4%)	8.4%	9.6%	9.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	1.5%	2.0%	3.0%	2.8%	2.8%	2.7%	2.9%	3.1%	3.4%
Asset renewal % of capital budget	20(1)(vi)	14	28.2%	35.0%	37.2%	39.7%	28.3%	28.3%	0.0%	44.1%	63.6%	58.1%

2.5.14.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

2.5.14.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 25. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.5.14.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts

2.5.14.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may

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indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

In Midvaal's case, the municipality is generating a deficit if offset depreciation is not taken into consideration.

2.5.14.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6%). The result is intended to be an approximation of the real increase in revenue.

2.5.14.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

2.5.14.7 Debt impairment expense as a percentage of billable revenue

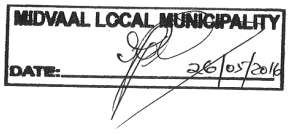
This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

2.5.14.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

2.5.14.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded.



2.5.14.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Council has budgeted for all transfers.

2.5.14.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.5.14.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the Municipality's strategy pertaining to asset management and repairs and maintenance is contained in Table 55 MBRR SA34C.

2.5.14.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 54 MBRR SA34b.



2.6 Expenditure on grants and reconciliations of unspent funds

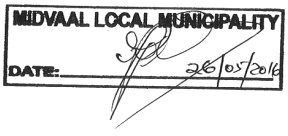
Table 42 MBRR SA19 – Expenditure on transfers and grant programmes

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**55 046**	**58 905**	**65 285**	**75 105**	**73 248**	**73 248**	**80 455**	**89 669**	**98 771**
Municipal Infrastructure Grant	47 515	50 957	56 033	63 385	63 385	63 385	70 863	80 912	90 733
Equitable Share Grant	1 000	890	934	930	930	930	–	–	–
Municipal Systems Improvement Grant	1 213	1 242	1 350	1 450	1 450	1 450	1 475	1 550	1 550
Financial Management Grant	1 000	1 000	1 135	1 327	1 327	1 327	1 279	–	–
EPWP Grant	–	–	–	1 857	–	–	–	–	–
Specific Contribution towards Councillors (Equitable Sh	–	–	–	–	–	–	–	–	–
Other National Opex Grants	4 318	4 816	5 833	6 156	6 156	6 156	6 838	7 207	6 488
Provincial Government:	**7 114**	**6 917**	**7 725**	**10 595**	**11 489**	**11 489**	**13 119**	**13 149**	**14 649**
Health Subsidy	4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
DSRAC	2 440	2 500	3 180	3 446	4 340	4 340	5 970	6 000	7 500
Other Provincial Opex Grants	–	–	–	–	–	–	–	–	–
District Municipality:	**2 040**	**2 426**	**2 408**	**2 865**	**2 865**	**2 865**	**2 679**	**2 864**	**3 063**
HIV Programme	2 040	2 426	2 408	2 865	2 865	2 865	2 679	2 864	3 063
Environmental Health	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	**64 200**	**68 249**	**75 418**	**88 565**	**87 602**	**87 602**	**96 253**	**105 683**	**116 483**
Capital expenditure of Transfers and Grants									
National Government:	**31 006**	**36 216**	**28 786**	**33 563**	**36 305**	**36 305**	**38 039**	**40 078**	**45 785**
Financial Management Grant	37	58	100	–	–	–	–	–	–
Municipal Infrastructure Grant	26 711	27 158	28 686	29 563	29 563	29 563	29 039	31 078	33 785
Regional Bulk Infrastructure Grant	4 258	–	–	–	2 742	2 742	–	–	–
Energy Efficiency Demand Side Management Grant	–	9 000	–	4 000	4 000	4 000	9 000	9 000	12 000
Provincial Government:	**1 000**	**100**	**1 241**	**3 600**	**2 859**	**2 859**	**2 330**	**2 300**	**800**
DSRAC Grant	1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
District Municipality:	**–**	**–**	**–**	**–**	**345**	**345**	**–**	**–**	**–**
Sedibeng Capital Grants	–	–	–	–	345	345	–	–	–
	–	–	–	–	–	–	–	–	–
Other grant providers:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital expenditure of Transfers and Grants	**32 006**	**36 316**	**30 027**	**37 163**	**39 509**	**39 509**	**40 369**	**42 378**	**46 585**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**96 206**	**104 564**	**105 445**	**125 728**	**127 111**	**127 111**	**136 622**	**148 061**	**163 068**

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Table 43 MBRR SA 20 – Reconciliation between of transfers, grant receipts and unspent funds

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts	55 046	58 905	65 285	75 105	73 248	73 248	80 455	89 669	98 771
Conditions met - transferred to revenue	**55 046**	**58 905**	**65 285**	**75 105**	**73 248**	**73 248**	**80 455**	**89 669**	**98 771**
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts	7 114	6 917	7 725	10 595	11 489	11 489	13 119	13 149	14 649
Conditions met - transferred to revenue	**7 114**	**6 917**	**7 725**	**10 595**	**11 489**	**11 489**	**13 119**	**13 149**	**14 649**
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts	2 040	2 426	2 408	2 865	2 865	2 865	2 679	2 864	3 063
Conditions met - transferred to revenue	**2 040**	**2 426**	**2 408**	**2 865**	**2 865**	**2 865**	**2 679**	**2 864**	**3 063**
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants revenue	**64 200**	**68 249**	**75 418**	**88 565**	**87 602**	**87 602**	**96 253**	**105 683**	**116 483**
Total operating transfers and grants - CTBM	–	–	–	–	–	–	–	–	–
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts	31 006	36 216	28 786	33 563	36 305	36 305	38 039	40 078	45 785
Conditions met - transferred to revenue	**31 006**	**36 216**	**28 786**	**33 563**	**36 305**	**36 305**	**38 039**	**40 078**	**45 785**
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts	1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
Conditions met - transferred to revenue	**1 000**	**100**	**1 241**	**3 600**	**2 859**	**2 859**	**2 330**	**2 300**	**800**
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts					345	345	–	–	–
Conditions met - transferred to revenue	–	–	–	–	**345**	**345**	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	**32 006**	**36 316**	**30 027**	**37 163**	**39 509**	**39 509**	**40 369**	**42 378**	**46 585**
Total capital transfers and grants - CTBM	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	**96 206**	**104 564**	**105 445**	**125 728**	**127 111**	**127 111**	**136 622**	**148 061**	**163 068**
TOTAL TRANSFERS AND GRANTS - CTBM	–	–	–	–	–	–	–	–	–



2.7 Councillor and employee benefits

Table 44 MBRR SA22 – Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 522	8 155	8 412	8 971	8 971	8 971	9 998	10 598	11 234
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Cellphone Allowance	353	586	634	659	659	659	743	788	835
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Sub Total - Councillors	**7 875**	**8 741**	**9 046**	**9 630**	**9 630**	**9 630**	**10 741**	**11 386**	**12 069**
% increase		**11.0%**	**3.5%**	**6.5%**	**–**	**–**	**11.5%**	**6.0%**	**6.0%**
Senior Managers of the Municipality									
Basic Salaries and Wages	7 237	8 216	7 974	7 944	7 944	7 944	8 676	9 284	9 934
Pension and UIF Contributions	1 032	859	1 121	1 115	1 115	1 115	1 186	1 171	1 160
Medical Aid Contributions	119	146	93	85	85	85	89	96	102
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	709	131	–	–	–	–	–	–	–
Motor Vehicle Allowance	834	858	984	918	918	918	918	918	918
Cellphone Allowance	95	96	187	174	174	174	174	174	174
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	1 740	97	97	97	98	103	103
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**10 026**	**10 306**	**12 099**	**10 333**	**10 333**	**10 333**	**11 141**	**11 745**	**12 391**
% increase		**2.8%**	**17.4%**	**(14.6%)**	**–**	**–**	**7.8%**	**5.4%**	**5.5%**
Other Municipal Staff									
Basic Salaries and Wages	97 473	67 672	110 342	171 265	159 138	159 138	175 929	189 339	202 403
Pension and UIF Contributions	18 117	19 986	21 883	144	250	250	253	368	487
Medical Aid Contributions	7 763	8 281	8 610	12 426	11 810	11 810	12 106	12 954	13 860
Overtime	6 927	7 098	7 282	9 537	8 907	8 907	10 942	11 708	12 527
Performance Bonus	(709)	(131)	–	–	–	–	–	–	–
Motor Vehicle Allowance	5 260	5 935	6 625	11 554	11 412	11 412	11 671	12 552	13 495
Cellphone Allowance	833	1 027	1 320	83	43	43	45	61	77
Housing Allowances	829	755	767	1 405	1 303	1 303	1 359	1 454	1 556
Other benefits and allowances	–	–		(97)	(97)	(97)	(98)	(103)	(103)
Payments in lieu of leave	1 108	1 170	826	–	–	–	–	–	–
Long service awards	–	–		–	–	–	–	–	–
Post-retirement benefit obligations	3 543	3 898	2 844	2 262	2 276	2 276	2 392	2 560	2 739
Sub Total - Other Municipal Staff	**141 144**	**115 691**	**160 499**	**208 579**	**195 043**	**195 043**	**214 600**	**230 893**	**247 043**
% increase		**(18.0%)**	**38.7%**	**30.0%**	**(6.5%)**	**–**	**10.0%**	**7.6%**	**7.0%**
Total Parent Municipality	**159 045**	**134 739**	**181 644**	**228 542**	**215 006**	**215 006**	**236 483**	**254 024**	**271 503**
		(15.3%)	**34.8%**	**25.8%**	**(5.9%)**	**–**	**10.0%**	**7.4%**	**6.9%**
TOTAL SALARY, ALLOWANCES & BENEFITS	**159 045**	**134 739**	**181 644**	**228 542**	**215 006**	**215 006**	**236 483**	**254 024**	**271 503**
% increase		**(15.3%)**	**34.8%**	**25.8%**	**(5.9%)**	**–**	**10.0%**	**7.4%**	**6.9%**
TOTAL MANAGERS AND STAFF	**151 170**	**125 998**	**172 598**	**218 912**	**205 376**	**205 376**	**225 742**	**242 639**	**259 434**



Table 45 MBRR SA23 – Salaries, allowances and benefits (political office bearers/councillors/Deputy municipal manager and senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors						
Speaker		20 868	606 410			627 278
Chief Whip						–
Executive Mayor		20 868	758 012			778 880
Deputy Executive Mayor						–
Executive Committee		104 340	2 842 550			2 946 890
Total for all other councillors		417 360	5 970 998			6 388 358
Total Councillors	**–**	**563 436**	**10 177 970**			**10 741 406**
Senior Managers of the Municipality						
Municipal Manager (MM)	1 419 369	196 913	214 532			1 830 814
Chief Finance Officer	1 094 650	235 306	181 093			1 511 049
List of each offical with packages >= senior manager						
Exc Director - Protection Services	1 192 274	251 682	67 093			1 511 049
Exc Director - Engineering Services	1 088 433	229 524	193 092			1 511 049
Exc Director - Corporate Services	1 653 978	1 930	99 509			1 755 417
Exc Director - Development & Planning	1 206 711	123 245	181 093			1 511 049
Exc Director - Community Services	1 021 061	236 896	253 092			1 511 049
Total Senior Managers of the Municipality	**8 676 476**	**1 275 496**	**1 189 504**	**–**		**11 141 476**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**8 676 476**	**1 838 932**	**11 367 474**	**–**		**21 882 882**

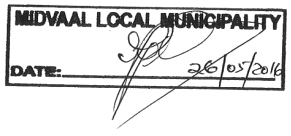


Table 46 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2014/15			Current Year 2015/16			Budget Year 2016/17		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)									
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	8	–	8	7	–	7	7	–	7
Other Managers	26	19	5	26	21	5	30	21	5
Professionals	*38*	*35*	*2*	*41*	*36*	*2*	*42*	*36*	*2*
Finance	7	7	–	8	8	–	8	8	–
Spatial/town planning	4	4	–	5	5	–	5	5	–
Information Technology	–	–	–	–	–	–	–	–	–
Roads	1	1	–	1	1	–	1	1	–
Electricity	3	3	–	3	3	–	3	3	–
Water	1	1	–	2	–	–	2	–	–
Sanitation	1	–	–	1	1	–	2	1	–
Refuse	1	1	–	–	–	–	–	–	–
Other	20	18	2	21	18	2	21	18	2
Technicians	*16*	*13*	*3*	*15*	*13*	*2*	*17*	*13*	*2*
Finance	–	–	–	–	–	–	–	–	–
Spatial/town planning	9	9	–	9	9	–	10	9	–
Information Technology	7	4	3	6	4	2	7	4	2
Roads	–	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Sanitation	–	–	–	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)	154	149	5	167	152	11	172	152	11
Service and sales workers	76	68	8	104	77	27	107	77	27
Skilled agricultural and fishery workers	–	–	–	–	–	–	–	–	–
Craft and related trades	68	66	–	66	66	–	68	66	–
Plant and Machine Operators	78	72	–	86	86	–	88	86	–
Elementary Occupations	213	212	–	226	211	15	230	211	15
TOTAL PERSONNEL NUMBERS	**677**	**634**	**31**	**738**	**662**	**69**	**761**	**662**	**69**
% increase				9.0%	4.4%	122.6%	3.1%	–	–
Total municipal employees headcount									
Finance personnel headcount		**634**			**731**				
Human Resources personnel headcount		**634**			**731**				

2.8 Monthly targets for revenue, expenditure and cash flow

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Table 47 MBRR SA25 – Budgeted monthly revenue and expenditure

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source															
Property rates	12 310	13 621	14 022	12 664	13 004	12 572	13 621	11 708	12 294	12 310	13 050	13 081	154 255	165 053	176 607
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	25 512	28 229	29 060	26 247	26 950	26 055	28 229	24 265	25 480	25 512	27 046	26 323	318 910	350 212	383 103
Service charges - water revenue	13 753	15 218	15 666	14 149	14 529	14 046	15 218	13 081	13 736	13 753	14 580	14 615	172 344	187 855	204 762
Service charges - sanitation revenue	3 050	3 375	3 474	3 138	3 222	3 115	3 375	2 901	3 046	3 050	3 234	3 241	38 223	40 899	43 762
Service charges - refuse revenue	2 734	3 025	3 114	2 813	2 888	2 792	3 025	2 600	2 731	2 734	2 899	2 905	34 261	36 660	39 226
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	317	317	317	317	317	317	317	317	317	317	317	317	3 800	3 990	4 190
Interest earned - outstanding debtors	670	742	764	690	708	685	742	638	669	670	711	712	8 400	8 820	9 261
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 405	4 405	4 405	4 405	52 823	55 464	58 237
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	28 990	1 191	1 191	1 191	27 515	1 191	1 191	1 191	27 524	1 192	1 192	2 692	96 253	105 683	116 483
Other revenue	(5 528)	(6 618)	(6 888)	(5 975)	(5 995)	(5 912)	(6 618)	(5 331)	(5 514)	(5 733)	(6 231)	97 518	31 176	32 881	35 203
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and	**86 208**	**63 500**	**65 121**	**59 635**	**87 538**	**59 261**	**63 500**	**55 769**	**84 689**	**58 211**	**61 203**	**165 811**	**910 445**	**987 517**	**1 070 833**
Expenditure By Type															
Employee related costs	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 702	18 702	18 702	20 202	225 742	242 639	259 434
Remuneration of councillors	903	903	903	903	903	903	903	903	904	904	904	808	10 741	11 386	12 069
Debt impairment	7 154	7 154	7 154	7 154	7 154	7 154	7 154	7 154	7 162	7 162	7 162	7 107	85 824	91 610	97 711
Depreciation & asset impairment	12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 082	12 082	12 082	12 082	144 869	144 869	144 869
Finance charges	–	–	–	–	–	8 960	–	–	–	–	–	8 960	17 921	16 382	14 779
Bulk purchases	36 605	36 651	31 621	31 548	25 762	28 322	32 231	25 342	19 428	24 604	29 361	29 361	350 836	394 833	444 530
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 273	5 273	5 273	5 273	63 226	64 870	68 957
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 786	9 786	9 786	9 785	117 339	127 612	129 652
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**90 450**	**90 495**	**85 465**	**85 392**	**79 606**	**91 127**	**86 075**	**79 187**	**73 338**	**78 513**	**83 270**	**93 578**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit)	**(4 242)**	**(26 995)**	**(20 345)**	**(25 758)**	**7 932**	**(31 866)**	**(22 576)**	**(23 417)**	**11 351**	**(20 302)**	**(22 067)**	**72 233**	**(106 052)**	**(106 685)**	**(101 169)**
Transfers recognised - capital	21 009	–	–	–	9 679	–	–	–	9 682	–	–	–	40 369	42 378	46 585
Contributions recognised - capital	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 044	1 044	1 044	1 044	12 520	16 645	27 760
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**17 810**	**(25 953)**	**(19 302)**	**(24 715)**	**18 654**	**(30 824)**	**(21 533)**	**(22 374)**	**22 077**	**(19 258)**	**(21 023)**	**73 277**	**(53 163)**	**(47 662)**	**(26 824)**
Taxation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**17 810**	**(25 953)**	**(19 302)**	**(24 715)**	**18 654**	**(30 824)**	**(21 533)**	**(22 374)**	**22 077**	**(19 258)**	**(21 023)**	**73 277**	**(53 163)**	**(47 662)**	**(26 824)**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Table 48 MBRR SA26 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote															
Vote 1 - executive council	3 987	2 320	2 375	2 189	4 082	2 177	2 320	2 058	3 986	2 141	2 243	2 247	32 125	46 241	60 968
Vote 2 - corporate services	188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 384	2 521
Vote 3 - financial services	17 338	14 951	15 373	13 946	16 593	13 849	14 951	12 941	15 848	13 574	14 352	14 384	178 099	199 855	222 110
Vote 4 - development & planning	225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 941	3 793
Vote 5 - health	596	596	596	596	596	596	596	596	596	596	596	596	7 149	7 149	7 149
Vote 6 - community & social services	2 775	445	445	445	445	445	445	445	446	446	446	1 946	9 172	12 233	13 297
Vote 7 - public safety	5 805	4 472	4 472	4 472	5 805	4 472	4 472	4 472	5 811	4 477	4 477	4 477	57 687	60 389	59 228
Vote 8 - sport & recreation	1 227	45	45	45	1 227	45	45	45	1 228	45	45	45	4 084	3 572	3 613
Vote 9 - environmental protection	223	223	223	223	223	223	223	223	223	223	223	223	2 679	2 864	3 063
Vote 10 - waste water management	10 983	3 203	3 297	2 978	11 146	2 956	3 203	2 753	10 981	2 894	3 069	3 076	60 538	58 052	61 769
Vote 11 - solid waste management	7 441	3 191	3 276	2 989	7 588	2 970	3 191	2 787	7 440	2 915	3 071	3 078	49 940	52 951	56 024
Vote 12 - roads & transport	880	–	–	–	880	–	–	–	880	–	–	–	2 639	278	4 985
Vote 13 - water services	22 611	14 934	15 372	13 890	23 369	13 789	14 934	12 845	22 597	13 503	14 311	14 345	196 501	216 712	232 291
Vote 14 - electricty	41 680	28 912	29 709	27 011	34 060	26 827	28 912	25 110	32 654	26 308	27 780	27 054	356 019	379 518	413 971
Vote 15 - engineering admin	582	–	–	–	582	–	–	–	582	–	–	–	1 746	1 400	396
Total Revenue by Vote	**116 540**	**73 706**	**75 596**	**69 197**	**107 008**	**68 761**	**73 706**	**64 689**	**103 685**	**67 536**	**71 026**	**71 884**	**963 334**	**1 046 540**	**1 145 178**
Expenditure by Vote to be appropriated															
Vote 1 - executive council	5 241	5 243	5 035	5 032	4 804	4 909	5 087	4 792	4 565	4 777	4 942	4 846	59 273	63 823	68 914
Vote 2 - corporate services	3 481	3 502	3 509	3 486	3 492	3 957	3 502	3 471	3 484	3 484	3 497	3 970	42 836	43 068	45 663
Vote 3 - financial services	5 220	5 220	5 220	5 220	5 220	5 230	5 220	5 220	5 226	5 226	5 226	5 236	62 686	69 800	68 377
Vote 4 - development & planning	2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 047	2 047	2 047	2 047	24 539	26 118	27 804
Vote 5 - health	619	623	624	620	621	620	623	618	620	620	622	622	7 454	7 940	8 460
Vote 6 - community & social services	1 647	1 648	1 648	1 647	1 648	1 657	1 648	1 647	1 649	1 649	1 650	3 160	21 298	23 713	24 966
Vote 7 - public safety	7 486	7 489	7 489	7 487	7 487	7 558	7 489	7 485	7 495	7 495	7 496	7 568	90 024	95 532	101 063
Vote 8 - sport & recreation	1 985	1 987	1 988	1 985	1 986	2 046	1 987	1 984	1 987	1 987	1 988	2 049	23 960	25 367	26 917
Vote 9 - environmental protection	245	245	245	245	245	245	245	245	246	246	246	246	2 945	3 130	3 329
Vote 10 - waste water management	3 425	3 434	3 437	3 427	3 430	3 881	3 434	3 421	3 429	3 429	3 434	3 889	42 069	43 893	46 126
Vote 11 - solid waste management	4 390	4 372	4 367	4 385	4 381	4 916	4 372	4 399	4 396	4 396	4 386	4 915	53 676	56 195	58 905
Vote 12 - roads & transport	5 740	5 740	5 740	5 740	5 740	8 638	5 740	5 740	5 747	5 747	5 747	8 645	74 702	76 163	77 753
Vote 13 - water services	13 209	13 235	12 648	12 602	11 477	15 025	11 588	11 185	9 972	10 661	12 545	15 766	149 911	161 049	173 193
Vote 14 - electricty	34 340	34 335	30 094	30 092	25 654	29 014	31 718	25 560	21 096	25 370	28 066	29 235	344 573	380 815	421 820
Vote 15 - engineering admin	1 377	1 377	1 377	1 377	1 377	1 385	1 377	1 377	1 379	1 379	1 379	1 387	16 551	17 596	18 712
Total Expenditure by Vote	**90 450**	**90 495**	**85 465**	**85 392**	**79 606**	**91 127**	**86 075**	**79 187**	**73 338**	**78 513**	**83 270**	**93 578**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) before assoc.	**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**

Table 49 MBRR SA27 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard															
Governance and administration	**19 411**	**15 183**	**15 606**	**14 174**	**18 668**	**14 077**	**15 183**	**13 166**	**17 922**	**13 801**	**14 582**	**14 615**	**186 388**	**208 578**	**231 292**
Executive and council	1 846	–	–	–	1 846	–	–	–	1 846	–	–	–	5 538	5 807	6 092
Budget and treasury office	17 378	14 995	15 418	13 987	16 634	13 889	14 995	12 978	15 888	13 613	14 394	14 427	178 596	200 387	222 679
Corporate services	188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 384	2 521
Community and public safety	**12 175**	**7 469**	**7 512**	**7 367**	**9 919**	**7 357**	**7 469**	**7 265**	**9 851**	**7 336**	**7 415**	**8 919**	**100 056**	**118 714**	**132 616**
Community and social services	2 775	445	445	445	445	445	445	445	446	446	446	1 946	9 172	12 233	13 297
Sport and recreation	1 227	45	45	45	1 227	45	45	45	1 228	45	45	45	4 084	3 572	3 613
Public safety	5 805	4 472	4 472	4 472	5 805	4 472	4 472	4 472	5 811	4 477	4 477	4 477	57 687	60 389	59 228
Housing	1 772	1 912	1 955	1 810	1 846	1 800	1 912	1 708	1 771	1 772	1 852	1 855	21 964	35 371	49 330
Health	596	596	596	596	596	596	596	596	596	596	596	596	7 149	7 149	7 149
Economic and environmental services	**1 328**	**448**	**448**	**448**	**1 328**	**448**	**448**	**448**	**1 329**	**449**	**449**	**449**	**8 020**	**6 083**	**11 841**
Planning and development	225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 941	3 793
Road transport	880	–	–	–	880	–	–	–	880	–	–	–	2 639	278	4 985
Environmental protection	223	223	223	223	223	223	223	223	223	223	223	223	2 679	2 864	3 063
Trading services	**83 626**	**50 605**	**52 030**	**47 207**	**77 093**	**46 879**	**50 605**	**43 810**	**74 583**	**45 950**	**48 580**	**47 902**	**668 870**	**713 165**	**769 429**
Electricity	42 350	29 009	29 809	27 101	34 734	26 917	29 009	25 194	33 323	26 396	27 873	27 147	358 862	382 146	415 743
Water	22 858	15 207	15 653	14 144	23 630	14 041	15 207	13 080	22 843	13 749	14 573	14 607	199 592	220 082	235 964
Waste water management	11 031	3 256	3 352	3 028	11 197	3 006	3 256	2 799	11 030	2 943	3 120	3 127	61 146	58 703	62 465
Waste management	7 388	3 132	3 215	2 934	7 532	2 915	3 132	2 737	7 387	2 861	3 015	3 021	49 270	52 234	55 257
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	**116 540**	**73 706**	**75 596**	**69 197**	**107 008**	**68 761**	**73 706**	**64 689**	**103 685**	**67 536**	**71 026**	**71 884**	**963 334**	**1 046 540**	**1 145 178**
Expenditure - Standard															
Governance and administration	**11 550**	**11 571**	**11 578**	**11 556**	**11 561**	**12 036**	**11 571**	**11 540**	**11 563**	**11 563**	**11 576**	**11 962**	**139 627**	**148 801**	**152 236**
Executive and council	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 840	2 840	2 840	2 744	33 959	35 778	38 032
Budget and treasury office	5 220	5 220	5 220	5 220	5 220	5 230	5 220	5 220	5 226	5 226	5 226	5 236	62 686	69 800	68 377
Corporate services	3 493	3 514	3 521	3 499	3 504	3 970	3 514	3 483	3 496	3 497	3 509	3 982	42 981	43 223	45 827
Community and public safety	**14 130**	**14 140**	**13 935**	**13 923**	**13 697**	**13 942**	**13 984**	**13 677**	**13 464**	**13 676**	**13 846**	**15 489**	**167 903**	**180 440**	**192 122**
Community and social services	1 647	1 648	1 648	1 647	1 648	1 657	1 648	1 647	1 649	1 649	1 650	3 160	21 298	23 713	24 966
Sport and recreation	1 985	1 987	1 988	1 985	1 986	2 046	1 987	1 984	1 987	1 987	1 988	2 049	23 960	25 367	26 917
Public safety	7 486	7 489	7 489	7 487	7 487	7 558	7 489	7 485	7 495	7 495	7 496	7 568	90 024	95 532	101 063
Housing	2 392	2 394	2 186	2 183	1 955	2 060	2 238	1 943	1 713	1 925	2 090	2 090	25 167	27 889	30 716
Health	619	623	624	620	621	620	623	618	620	620	622	622	7 454	7 940	8 460
Economic and environmental services	**8 029**	**8 029**	**8 029**	**8 029**	**8 029**	**10 928**	**8 029**	**8 029**	**8 039**	**8 039**	**8 039**	**10 937**	**102 187**	**105 412**	**108 887**
Planning and development	2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 047	2 047	2 047	2 047	24 539	26 118	27 805
Road transport	5 740	5 740	5 740	5 740	5 740	8 638	5 740	5 740	5 747	5 747	5 747	8 645	74 702	76 163	77 753
Environmental protection	245	245	245	245	245	245	245	245	246	246	246	246	2 945	3 130	3 329
Trading services	**56 741**	**56 754**	**51 923**	**51 884**	**46 318**	**54 221**	**52 490**	**45 941**	**40 272**	**45 235**	**49 810**	**55 190**	**606 780**	**659 548**	**718 756**
Electricity	35 717	35 713	31 471	31 469	27 031	30 399	33 096	26 938	22 475	26 749	29 445	30 621	361 124	398 411	440 532
Water	13 209	13 235	12 648	12 602	11 477	15 025	11 588	11 185	9 972	10 661	12 545	15 766	149 911	161 049	173 193
Waste water management	3 425	3 434	3 437	3 427	3 430	3 881	3 434	3 421	3 429	3 429	3 434	3 889	42 069	43 893	46 126
Waste management	4 390	4 372	4 367	4 385	4 381	4 916	4 372	4 399	4 396	4 396	4 386	4 915	53 676	56 195	58 905
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	**90 450**	**90 495**	**85 465**	**85 392**	**79 606**	**91 127**	**86 075**	**79 187**	**73 338**	**78 513**	**83 270**	**93 578**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) before assoc.	**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**

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Table 50 MBRR SA28 – Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - financial services		–	–	–	–	–	–	–	–	–	–	–	35	35	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		–	–	–	–	–	–	–	–	–	–	–	1 500	1 500	3 000	4 000
Vote 7 - public safety		–	200	–	–	–	–	–	–	–	–	–	4 000	4 200	6 500	–
Vote 8 - sport & recreation		–	–	–	–	–	–	–	–	–	–	–	3 100	3 100	3 000	3 000
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	–	–	–	–	–	–	–	–	–	14 845	14 845	6 420	7 800
Vote 11 - solid waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - roads & transport		–	–	–	–	–	–	–	–	–	–	–	2 539	2 539	378	5 885
Vote 13 - water services		–	–	–	–	–	–	–	–	–	–	–	12 800	12 800	16 300	15 400
Vote 14 - electricty		9 000	–	9 000	9 000	9 000	9 000	9 000	9 000	9 000	9 000	9 000	(69 500)	20 500	12 700	17 500
Vote 15 - engineering admin		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**9 000**	**200**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**(30 681)**	**59 519**	**48 298**	**53 585**
Single-year expenditure ***to be appropriated***																
Vote 1 - executive council		200	–	–	–	20	–	–	200	200	500	200	750	2 070	12 545	24 160
Vote 2 - corporate services		–	–	–	–	10	70	60	–	25	20	–	480	665	680	670
Vote 3 - financial services		–	–	–	–	–	–	–	–	–	50	–	–	50	55	60
Vote 4 - development & planning		–	–	–	–	–	–	–	–	50	–	–	–	50	100	750
Vote 5 - health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		–	–	350	200	270	30	60	–	60	60	–	–	1 030	2 670	860
Vote 7 - public safety		–	–	150	–	250	–	–	–	–	–	–	–	400	–	–
Vote 8 - sport & recreation		–	–	65	40	–	–	–	600	–	–	–	–	705	630	1 145
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	700	–	600	–	–	–	–	–	–	–	1 300	–	760
Vote 11 - solid waste management		–	–	120	–	100	–	–	–	–	–	1 800	–	2 020	1 150	1 200
Vote 12 - roads & transport		500	1 500	2 000	–	–	–	–	100	–	–	–	–	4 100	200	–
Vote 13 - water services		–	50	550	50	550	50	–	1 100	1 050	1 050	1 050	800	6 300	790	1 450
Vote 14 - electricty		–	–	–	–	1 050	150	–	550	400	400	550	600	3 700	9 650	2 200
Vote 15 - engineering admin		–	–	10	25	–	–	–	–	25	–	–	–	60	–	–
Capital single-year expenditure sub-total	2	**700**	**1 550**	**3 945**	**315**	**2 850**	**300**	**120**	**2 550**	**1 810**	**2 080**	**3 600**	**2 630**	**22 450**	**28 470**	**33 255**
Total Capital Expenditure	2	**9 700**	**1 750**	**12 945**	**9 315**	**11 850**	**9 300**	**9 120**	**11 550**	**10 810**	**11 080**	**12 600**	**(28 051)**	**81 969**	**76 768**	**86 840**



Table 51 MBRR SA29 – Budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard															
Governance and administration	–	–	35	–	10	70	60	–	25	70	–	1 130	1 400	735	730
Executive and council	–	–	–	–	–	–	–	–	–	–	–	650	650	–	–
Budget and treasury office	–	–	35	–	–	–	–	–	–	50	–	–	85	55	60
Corporate services	–	–	–	–	10	70	60	–	25	20	–	480	665	680	670
Community and public safety	200	200	1 065	740	1 540	480	310	2 300	1 460	1 760	1 400	900	12 355	28 345	33 165
Community and social services	–	–	350	200	770	230	60	400	260	260	–	–	2 530	5 670	4 860
Sport and recreation	–	–	565	540	500	250	250	950	250	250	250	–	3 805	3 630	4 145
Public safety	–	200	150	–	250	–	–	750	750	750	950	800	4 600	6 500	–
Housing	200	–	–	–	20	–	–	200	200	500	200	100	1 420	12 545	24 160
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	500	1 500	2 000	–	750	750	–	600	50	413	126	–	6 689	678	6 635
Planning and development	–	–	–	–	–	–	–	–	50	–	–	–	50	100	750
Road transport	500	1 500	2 000	–	750	750	–	600	–	413	126	–	6 639	578	5 885
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	9 000	50	2 930	1 575	6 475	2 350	–	5 400	7 595	8 250	9 650	8 250	61 525	47 010	46 310
Electricity	9 000	–	10	25	1 050	650	–	950	2 825	2 800	3 450	3 500	24 260	22 350	19 700
Water	–	50	1 050	50	2 150	50	–	3 100	3 050	3 050	3 050	3 300	18 900	17 090	16 850
Waste water management	–	–	1 750	1 500	3 175	1 650	–	1 350	1 720	2 400	1 350	1 450	16 345	6 420	8 560
Waste management	–	–	120	–	100	–	–	–	–	–	1 800	–	2 020	1 150	1 200
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	9 700	1 750	6 030	2 315	8 775	3 650	370	8 300	9 130	10 493	11 176	10 280	81 969	76 768	86 840
Funded by:															
National Government	9 000	200	1 750	1 750	4 500	2 150	–	3 850	4 500	4 750	3 626	1 963	38 039	40 078	45 785
Provincial Government	–	–	150	200	770	200	60	400	260	260	–	30	2 330	2 300	800
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants													–	–	–
Transfers recognised - capital	9 000	200	1 900	1 950	5 270	2 350	60	4 250	4 760	5 010	3 626	1 993	40 369	42 378	46 585
Public contributions & donations	200	–	1 035	190	870		310	500	1 230	1 983	4 550	1 652	12 520	16 645	27 760
Borrowing	500	1 500	2 500	–	1 275	1 130	–	2 000	2 350	2 350	2 250	4 245	20 100	11 750	4 920
Internally generated funds	–	50	595	175	1 360	170		1 550	790	1 150	750	2 390	8 980	5 995	7 575
Total Capital Funding	9 700	1 750	6 030	2 315	8 775	3 650	370	8 300	9 130	10 493	11 176	10 280	81 969	76 768	86 840



Table 52 MBRR SA30 – Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates	12 310	13 621	14 022	12 664	13 004	12 572	13 621	11 708	12 294	12 310	13 050	13 081	154 255	165 053	176 607
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	25 512	28 229	29 060	26 247	26 950	26 055	28 229	24 265	25 480	25 512	27 046	(68 507)	224 080	250 710	276 652
Service charges - water revenue	13 753	15 218	15 666	14 149	14 529	14 046	15 218	13 081	13 736	13 753	14 580	14 615	172 344	187 855	204 762
Service charges - sanitation revenue	3 050	3 375	3 474	3 138	3 222	3 115	3 375	2 901	3 046	3 050	3 234	3 241	38 223	40 899	43 762
Service charges - refuse revenue	2 734	3 025	3 114	2 813	2 888	2 792	3 025	2 600	2 731	2 734	2 899	2 905	34 261	36 660	39 226
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	317	317	317	317	317	317	317	317	317	317	317	317	3 800	3 990	4 190
Interest earned - outstanding debtors	670	742	764	690	708	685	742	638	669	670	711	712	8 400	8 820	9 261
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 405	4 405	4 405	4 405	52 823	55 464	58 237
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	28 990	1 191	1 191	1 191	27 515	1 191	1 191	1 191	27 524	1 192	1 192	2 692	96 253	105 683	116 483
Other revenue	3 162	3 162	3 162	3 162	3 162	3 162	3 162	3 162	3 166	3 166	2 548	240	34 416	32 581	34 961
Cash Receipts by Source	**94 898**	**73 280**	**75 171**	**68 771**	**96 695**	**68 335**	**73 280**	**64 263**	**93 369**	**67 110**	**69 982**	**(26 298)**	**818 855**	**887 714**	**964 140**
Other Cash Flows by Source															
Transfer receipts - capital	21 009	–	–	–	9 679	–	–	–	9 682	–	–	–	40 369	42 378	46 585
Contributions recognised - capital & Contributed a	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 044	1 044	1 044	1 044	12 520	16 645	27 760
Proceeds on disposal of PPE												100	100	100	100
Short term loans												–			
Borrowing long term/refinancing												15 300	15 300	4 050	3 220
Total Cash Receipts by Source	**116 949**	**74 323**	**76 213**	**69 814**	**107 417**	**69 378**	**74 323**	**65 306**	**104 095**	**68 154**	**71 026**	**(9 854)**	**887 144**	**950 887**	**1 041 805**
Cash Payments by Type															
Employee related costs	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 702	18 702	18 702	20 202	225 742	242 639	259 434
Remuneration of councillors	903	903	903	903	903	903	903	903	904	904	904	808	10 741	11 386	12 069
Finance charges	–	–	–	–	–	8 960	–	–	–	–	–	8 960	17 921	16 382	14 779
Bulk purchases - Electricity	26 809	26 821	22 372	22 353	17 707	19 943	24 098	17 597	12 917	17 403	20 215	20 215	248 450	283 233	322 885
Bulk purchases - Water & Sewer	9 796	9 830	9 248	9 195	8 055	8 379	8 133	7 745	6 512	7 201	9 146	9 146	102 386	111 601	121 645
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 273	5 273	5 273	5 273	63 226	64 870	68 957
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	3 162	9 864	9 864	9 864	9 864	9 864	9 864	9 864	9 864	9 864	9 864	16 289	118 094	126 633	128 956
Cash Payments by Type	**64 616**	**71 364**	**66 334**	**66 261**	**60 475**	**71 996**	**66 944**	**60 055**	**54 171**	**59 347**	**64 104**	**80 893**	**786 559**	**856 743**	**928 726**
Other Cash Flows/Payments by Type															
Capital assets	9 700	1 750	6 030	2 315	8 775	3 650	370	8 300	9 130	10 493	11 176	10 280	81 969	76 768	86 840
Repayment of borrowing	136 067	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	850	24 440	23 978	25 785
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**210 383**	**61 866**	**61 116**	**57 328**	**58 002**	**64 398**	**56 066**	**57 108**	**52 054**	**58 592**	**64 032**	**92 023**	**892 968**	**957 489**	**1 041 351**
NET INCREASE/(DECREASE) IN CASH HELD	**(93 434)**	**12 457**	**15 097**	**12 486**	**49 415**	**4 980**	**18 257**	**8 198**	**52 041**	**9 562**	**6 994**	**(101 877)**	**(5 824)**	**(6 602)**	**454**
Cash/cash equivalents at the month/year begin:	50 542	(42 892)	(30 435)	(15 338)	(2 852)	46 563	51 543	69 800	77 998	130 039	139 601	146 595	50 542	44 718	38 116
Cash/cash equivalents at the month/year end:	(42 892)	(30 435)	(15 338)	(2 852)	46 563	51 543	69 800	77 998	130 039	139 601	146 595	44 718	44 718	38 116	38 570

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2.9 Annual budgets and SDBIPs – internal departments

- The Comprehensive departmental operating budgets are attached as Annexure A2 of the Council item.
- The comprehensive departmental capital budgets are attached as Annexure B of the Council item.
- The comprehensive IDP / SDBIP will be circulated under separate cover, inclusive of all Predetermined Objectives per department.

2.10 Contracts having future budgetary implications

In terms of the Council's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.



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Table 53 MBRR SA 34a – Capital expenditure on new assets by asset class

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**62 308**	**35 353**	**20 941**	**35 493**	**46 049**	**46 049**	**41 269**	**21 558**	**24 115**
Infrastructure - Road transport	12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Roads, Pavements & Bridges	12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	18 219	9 142	5 693	15 500	13 491	13 491	23 300	13 250	16 500
Generation	–	5 527	2 502	11 500	8 900	8 900	13 300	3 000	3 000
Transmission & Reticulation	17 022	1 065	31	4 000	4 000	4 000	10 000	9 750	13 000
Street Lighting	1 197	2 550	3 160	–	591	591	–	500	500
Infrastructure - Water	9 335	6 150	1 043	10 300	10 480	10 480	8 100	1 300	1 400
Dams & Reservoirs	400	5 900	1 043	4 470	4 350	4 350	–	–	–
Water purification	–	–		–	–	–	–	–	–
Reticulation	8 935	250		5 830	6 130	6 130	8 100	1 300	1 400
Infrastructure - Sanitation	22 442	11 949	468	450	3 192	3 192	2 500	–	–
Reticulation	22 442	11 949	468	450	450	450	2 500	–	–
Sewerage purification	–	–	–	–	2 742	2 742	–	–	–
Infrastructure - Other	–	–	766	2 500	4 500	4 500	4 480	4 480	980
Waste Management	–	–	242	–	–	–	–	–	–
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	524	2 500	4 500	4 500	4 480	4 480	980
Community	**670**	**7 918**	**7 296**	**2 500**	**2 997**	**2 997**	**350**	**3 550**	**7 050**
Parks & gardens	–	–	86	–	–	–	–	–	–
Sportsfields & stadia	–	3 054	1 784	2 000	1 775	1 775	–	500	3 000
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	–		–	–	–	–	–	–
Libraries	670	4 826	–	–	522	522	–	3 000	4 000
Recreational facilities	–	–	5 116	–	–	–	–	–	–
Fire, safety & emergency	–	–	–	–	–	–	–	–	–
Security and policing	–	39	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	–	–	–	–	–	–	–	–	–
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	310	500	700	700	350	50	50
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	**7 501**	**12 703**	**15 162**	**17 397**	**17 367**	**17 367**	**4 200**	**2 865**	**5 190**
General vehicles	3 235	4 107	5 125	10 810	9 919	9 919	2 700	1 700	2 620
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	496	5 436	5 911	1 857	1 964	1 964	230	80	590
Computers - hardware/equipment	135	165	900	1 705	1 674	1 674	400	310	555
Furniture and other office equipment	974	325	1 046	605	1 293	1 293	50	225	225
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	50	700
Civic Land and Buildings	–	–	1 310	–	442	442	–	–	–
Other Buildings	370	240	17	900	345	345	400	500	500
Other Land	1 833	1 177	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	458	1 252	853	1 520	1 730	1 730	420	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other *(list sub-class)*	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	**70 480**	**55 975**	**43 399**	**55 390**	**66 413**	**66 413**	**45 819**	**27 973**	**36 355**

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Table 54 MBRR SA34b – Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**24 807**	**9 477**	**25 658**	**13 250**	**8 838**	**8 838**	**16 210**	**25 760**	**17 980**
Infrastructure - Road transport		1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Roads, Pavements & Bridges		1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		959	653	–	–	–	–	10	8 010	1 000
Generation		959	653	–	–	–	–	10	8 010	1 000
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 615	1 191	6 389	8 650	4 238	4 238	10 800	15 500	14 500
Dams & Reservoirs		–	–	6 389	8 200	3 788	3 788	10 300	15 000	14 000
Water purification		532	–	–	–	–	–	–	–	–
Reticulation		1 083	1 191	–	450	450	450	500	500	500
Infrastructure - Sanitation		19 499	833	10 651	1 100	1 100	1 100	1 200	1 020	1 200
Reticulation		1 748	426	10 070	600	600	600	1 000	1 020	1 200
Sewerage purification		17 751	407	581	500	500	500	200	–	–
Infrastructure - Other		979	–	–	1 500	1 500	1 500	200	1 230	1 280
Waste Management		–	–	–	1 500	1 500	1 500	120	1 150	1 200
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	979	–	–	–	–	–	80	80	80
Community		**1 623**	**729**	**–**	**2 500**	**1 800**	**1 800**	**4 500**	**2 700**	**1 000**
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	2 500	1 800	1 800	3 000	2 500	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	200	1 000
Libraries		–	–	–	–	–	–	1 500	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		1 623	729	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		**824**	**19 991**	**–**	**20 650**	**15 528**	**15 528**	**15 440**	**20 335**	**31 505**
General vehicles		–	8 940	–	1 350	1 203	1 203	2 750	3 350	900
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	805	180	885
Computers - hardware/equipment		161	278	–	–	–	–	120	105	110
Furniture and other office equipment		–	–	–	1 300	–	–	670	–	10
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	9 959	–	–	–	–	–	–	–
Other Buildings		295	813	–	–	80	80	–	11 000	22 500
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		368	–	–	18 000	14 245	14 245	11 095	5 700	7 100
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		396	–	–	–	–	–	–	–	–
Computers - software & programming		396	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing	1	**27 650**	**30 197**	**25 658**	**36 400**	**26 166**	**26 166**	**36 150**	**48 795**	**50 485**

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Table 55 MBRR SA34c – Repairs and maintenance expenditure by asset class

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**23 422**	**23 762**	**28 637**	**34 920**	**32 163**	**32 163**	**31 888**	**33 897**	**36 033**
Infrastructure - Road transport	17 104	17 873	18 263	20 205	17 492	17 492	17 330	18 421	19 582
Roads, Pavements & Bridges	17 104	17 873	18 263	20 205	17 492	17 492	17 330	18 421	19 582
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Street Lighting	–	–	–	–	–	–	–	–	–
Infrastructure - Water	1 038	1 588	2 156	3 250	3 105	3 105	3 083	3 277	3 484
Dams & Reservoirs	–	–	–	–	–	–	–	–	–
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	1 038	1 588	2 156	3 250	3 105	3 105	3 083	3 277	3 484
Infrastructure - Sanitation	2 387	2 694	3 740	6 597	6 827	6 827	6 736	7 160	7 612
Reticulation	1 210	1 107	1 898	3 346	3 072	3 072	2 981	3 169	3 369
Sewerage purification	1 177	1 587	1 843	3 251	3 755	3 755	3 755	3 991	4 243
Infrastructure - Other	(379)	(1 344)	449	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Transportation	(379)	(1 344)	449	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	**292**	**494**	**3 421**	**7 757**	**7 342**	**7 342**	**7 337**	**7 800**	**8 291**
Parks & gardens	55	101	3 020	6 173	5 696	5 696	5 886	6 257	6 651
Sportsfields & stadia	25	32	31	36	35	35	35	37	40
Swimming pools	12	47	44	100	98	98	98	104	110
Community halls	–	–	–	–	–	–	–	–	–
Libraries	93	122	142	241	207	207	207	220	234
Recreational facilities	–	–	–	–	–	–	–	–	–
Fire, safety & emergency	19	56	79	81	79	79	79	84	89
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	79	105	46	454	443	443	443	471	500
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	9	30	58	672	785	785	590	627	666
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	**4 962**	**5 948**	**9 008**	**16 441**	**15 734**	**15 734**	**15 684**	**16 672**	**17 722**
General vehicles	3 679	4 194	4 961	5 787	5 504	5 504	5 404	5 745	6 107
Furniture and other office equipment	52	184	126	488	412	412	481	511	544
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class									
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other *(list sub-class)*	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	**28 676**	**30 203**	**41 066**	**59 118**	**55 239**	**55 239**	**54 909**	**58 368**	**62 046**
R&M as a % of PPE	*1.4%*	*1.5%*	*2.0%*	*3.0%*	*2.8%*	*2.8%*	*2.9%*	*3.1%*	*3.4%*
R&M as % Operating Expenditure	*4.4%*	*4.3%*	*5.1%*	*6.0%*	*5.9%*	*5.9%*	*5.4%*	*5.3%*	*5.3%*

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Table 56 MBRR SA35 – Future financial implications of the capital budget

Vote Description	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts	
R thousand	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21
Capital expenditure					
Vote 1 - executive council	2 070	12 545	24 160	–	–
Vote 2 - corporate services	665	680	670	655	655
Vote 3 - financial services	85	55	60	65	70
Vote 4 - development & planning	50	100	750	150	750
Vote 5 - health	–	–	–	–	–
Vote 6 - community & social services	2 530	5 670	4 860	5 290	4 805
Vote 7 - public safety	4 600	6 500	–	–	–
Vote 8 - sport & recreation	3 805	3 630	4 145	–	–
Vote 9 - environmental protection	–	–	–	–	–
Vote 10 - waste water management	16 345	6 420	8 560	12 800	20 700
Vote 11 - solid waste management	2 020	1 150	1 200	2 750	2 600
Vote 12 - roads & transport	6 639	578	5 885	7 430	12 400
Vote 13 - water services	18 900	17 090	16 850	16 400	8 100
Vote 14 - electricty	24 200	22 350	19 700	14 650	13 600
Vote 15 - engineering admin	60	–	–	–	–
Total Capital Expenditure	**81 969**	**76 768**	**86 840**	**60 190**	**63 680**
Future operational costs by vote					
Vote 1 - executive council	104	627	1 208	–	–
Vote 2 - corporate services	33	34	34	33	33
Vote 3 - financial services	4	3	3	3	4
Vote 4 - development & planning	3	5	38	8	38
Vote 5 - health	–	–	–	–	–
Vote 6 - community & social services	127	284	243	265	240
Vote 7 - public safety	230	325	–	–	–
Vote 8 - sport & recreation	190	182	207	–	–
Vote 9 - environmental protection	–	–	–	–	–
Vote 10 - waste water management	817	321	428	640	1 035
Vote 11 - solid waste management	101	58	60	138	130
Vote 12 - roads & transport	332	29	294	372	620
Vote 13 - water services	945	855	843	820	405
Vote 14 - electricty	1 210	1 118	985	733	680
Vote 15 - engineering admin	3	–	–	–	–
List entity summary if applicable					
Total future operational costs	4 098	3 838	4 342	3 010	3 184
Total future revenue	–	–	–	–	–
Net Financial Implications	**86 067**	**80 606**	**91 182**	**63 200**	**66 864**

Table 57 MBRR SA36 – Detailed capital budget per municipal vote



Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information
R thousand			6	3	Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	New or renewal
Cemetries	0504054031210	Septic Sewer System Meyerton (Cemeteries)	Yes	*Reticulation*		150				New
Cemetries	0504054031211	New Program For Grave Bookings	Yes	*Plant & equipment*			150			New
Corporate Services	0101104025101	Vehicle Replacements	Yes	*General vehicles*		169				New
Corporate Services	0101104031202	Laptops	Yes	*Computers - hardware/equipment*		21				New
Corporate Services	0101104035109	Sound system for Council chamber (committees)	Yes	*Computers - hardware/equipment*	105					New
Corporate Services	0101104035110	Additional Storage Facilities	Yes	*Civic Land and Buildings*	89					New
Corporate Services	0101104035111	Additional Carports	Yes	*Civic Land and Buildings*	248	22				New
Corporate Services	0101104035112	12 x Laptops - councillors	Yes	*Computers - hardware/equipment*	121					New
Corporate Services	0101104035203	Land purchases (expropriations)	Yes	*Civic Land and Buildings*	88	212				New
Corporate Services	0101104035204	Air conditioner	Yes	*Generation*			10	10		Renewal
Corporate Services	0101104038103	RECORDS:RANDVAAL STORAGE	Yes	*Other Buildings*	17					New
Corporate Services	0101104041200	Erf 191 Meyerton Farms (Credit Control Action)	Yes	*Other*		230				New
Council Building	0101254035113	Projector for use in Council halls	Yes	*Computers - hardware/equipment*	63					New
Council Building	0101254035114	3 x double door fridges (Rothdene & Lakeside)	Yes	*Computers - hardware/equipment*	25					New
Council Building	0101254035204	Replacement of Aircon in Mayoral Activity Room	Yes	*Generation*	43					New
Council Building	0101254120001	Installation of paving - Licensing point	Yes	*Other Buildings*		173				New
Council Building	0101254120002	Installation of new drive through licensing point	Yes	*Other Buildings*		172				New
Development & Planning	0301054035123	Thin client device / screen / keyboard / mouse	Yes	*Computers - hardware/equipment*	48					New
development & Planning	0301054035124	Office Furniture (New Vacancies)	Yes	*Furniture and other office equipment*	58					New
Development & Planning	0301054035125	1 x Laptop	Yes	*Computers - hardware/equipment*	12					New
development & Planning	0301054036100	IT Equipment	Yes	*Computers - hardware/equipment*			50	50	50	Renewal
development & Planning	0301054126100	Shelters for Informal Traders (MIG)	Yes	*Markets*				50	700	New
Electricity	1301054022101	Risiville Substation (Bulk Contribution)	Yes	*Generation*				7 000		Renewal
Electricity	1301054024108	1x TLB (HP)	Yes	*Plant & equipment*	789					New
Electricity	1301054024109	2 x Minibus	Yes	*General vehicles*	293					New
Electricity	1301054025117	Land cruisers	Yes	*General vehicles*		700	900	1 000	1 050	New
Electricity	1301054026104	Sicelo line Servitudes	Yes	*Reticulation*		300				New
Electricity	1301054026125	SICELO BULK NETWORK (ERF 78 TO 204)	Yes	*Generation*	673					New
Electricity	1301054026126	Sicelo Elec Network (Erf 204) (Carry Over)	Yes	*Generation*	103	1 200				New
Electricity	1301054026129	SICELO BULK NETWORK (ERF 78 TO 204) - (	Yes	*Generation*			800			New
Electricity	1301054026170	Risiville Substation (External Loans)	Yes	*Generation*	11					New
Electricity	1301054027107	STREET LIGHTS HOK	Yes	*Street Lighting*	869	267				New
Electricity	1301054031226	Cherry Picker	Yes	*General vehicles*		400				New
Electricity	1301054035154	Ripple Controllers	Yes	*Generation*	197					New
Electricity	1301054035155	Streetlights in general	Yes	*Street Lighting*	239					New
Electricity	1301054035156	Extention to building + equipment (network cont	Yes	*Civic Land and Buildings*	322	208				New
Electricity	1301054035157	Danie McLean Park Lighting	Yes	*Street Lighting*	24					New
Electricity	1301054035158	High mast lights Sicelo	Yes	*Street Lighting*	426	202				New
Electricity	1301054035160	Streetlights in Henley on Klip	Yes	*Street Lighting*	638					New
Electricity	1301054035162	Wacker	Yes	*Plant & equipment*	83					New
Electricity	1301054035163	2 x Air Driven Compactors	Yes	*Plant & equipment*	172					New
Electricity	1301054035164	75mm Grunumat Moll Drill	Yes	*Plant & equipment*	242					New
Electricity	1301054035165	Portable Cherry Picker	Yes	*General vehicles*	869					New
Electricity	1301054035214	Station Road Upgrade Cables	Yes	*Generation*	100					New
Electricity	1301054037010	High Mast Lights & Street lights to unserviced ar	Yes	*Street Lighting*				500	500	New
Electricity	1301054037103	Cable For Barge Pump	Yes	*Transmission & Reticulation*					1 000	New
Electricity	1301054037104	Replace Redundant Switchgear	Yes	*Transmission & Reticulation*			1 000			New
Electricity	1301054037105	Ablution Facilities For Workshop (OSH Act)	Yes	*Community halls*				200	1 000	Renewal
Electricity	1301054037106	Upgrade Jan Neethling Low Voltage	Yes	*Generation*			2 000			New
Electricity	1301054037107	Cable Feeders To Consolidate Emfuleni Connec	Yes	*Generation*				1 000	1 000	Renewal
Electricity	1301054037108	Street Lights - Daleside	Yes	*Street Lighting*		122				New
Electricity	1301054037903	STREETLIGHTS DALESIDE	Yes	*Street Lighting*	5					New
Electricity	1301054038191	SANDRIVIER UPGRADE CABLES TO IMPROVE VOL	Yes	*Transmission & Reticulation*	31					New
Electricity	1301054038192	STREETLIGHTS DE DEUR	Yes	*Street Lighting*	959					New
Electricity	1301054042101	Risiville Substation (Bulk Contribution)	Yes	*Generation*		7 000	9 000			New
Electricity	1301054042102	New Connections	Yes	*Generation*		250	500	500	500	New
Electricity	1301054042200	Prepay PLC meters	Yes	*Generation*		450	1 000	500	500	New
Electricity	1301054045100	Feeder supply to S16	Yes	*Transmission & Reticulation*				500		New
Electricity	1301054046101	Electrical Reticulation (new areas)	Yes	*Generation*				2 000	2 000	New
Electricity	1301054047100	PREPAY PLC METERS	Yes	*Generation*	849					New
Electricity	1301054047101	NEW CONNECTIONS	Yes	*Generation*	525					New
Electricity	1301054049201	UPGRADE RI 3 SUBSTATION	Yes	*Dams & Reservoirs*	503					Renewal
Electricity	1301054049202	UPGRADE S10 SUBSTATION	Yes	*Dams & Reservoirs*	519					Renewal
Electricity	1301054049205	Security systems - Sub Stations	Yes	*Computers - hardware/equipment*		327				New
Electricity	1301054153300	Electrification Projects	Yes	*Transmission & Reticulation*		4 000	9 000	9 000	12 000	New
Electricity	1501054025118	Vehicle replacements	Yes	*General vehicles*		161				Renewal
Electricity	1501054026105	Sicelo Basic Services	Yes	*Other*		360				Renewal
Electricity	1501054026130	Sicelo Basic Services (Carry over)	Yes	*Other*	842	450				New

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Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information
R thousand			6	3	Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	New or renewal
Electricity	1501054031227	Furniture and Equipment	Yes	Furniture and other office equipment		200		150	150	New
Electricity	1501054031228	Engineering Computers	Yes	Furniture and other office equipment		200	50			New
Eng Adminin	1501054031229	Standby Generator	Yes	Furniture and other office equipment			10			Renewal
Eng Adminin	1501054035166	Computer Equipment (Thin client technology)	Yes	Plant & equipment	95					New
Eng Adminin	1501054126142	LAPTOP (MIG)	Yes	Roads, Pavements & Bridges	14					New
Engineering Services	1001054031222	2 x LDV new	Yes	General vehicles			700			
Financial Services	0201054025102	Vehicle Replacement (LDV) Assets	Yes	General vehicles		238				Renewal
Financial Services	0201054031209	IT Equipment (Computers and Printers for replac	Yes	Furniture and other office equipment		50				New
Financial Services	0201054031214	IT Equipment (Computers & Printers Replace	Yes	Furniture and other office equipment			50	55	60	Renewal
Financial Services	0201054035122	Furniture and fittings and Stores building	Yes	Computers - hardware/equipment	21					New
Financial Services	0201054111100	OFFICE FURNITURE (NEW VACANCIES) (FM	Yes	Furniture and other office equipment	39					New
Financial Services	0201054111101	IT EQUIPMENT (COMPUTERS & PRINTERS FOR R	Yes	Roads, Pavements & Bridges	38					New
Financial Services	0201054111102	SCM: ELECTRONIC STACKER (FMG)	Yes	Roads, Pavements & Bridges	18					New
Financial Services	0201104031211	Security cameras	Yes	Computers - hardware/equipment		43	35			New
Financial Services	0201154031210	Infrastructure fuel (fuel tank)	Yes	Furniture and other office equipment		50				New
Fire	0702054024100	People Transporter	Yes	General vehicles	310					New
Fire	0702054027101	JOC Vehicle	Yes	General vehicles				2 500		Renewal
Fire	0702054035130	Training Simulator (Aisco Fire Trainer)	Yes	Plant & equipment	512					New
Fire	0702054038134	Upgrading Of CCTV (Ups-10kva 15 Mins)	Yes	Computers - hardware/equipment			20			Renewal
Fire	0702054038135	Machinery & Equipment	Yes	Plant & equipment			180			Renewal
Fire	0702054123100	Fire Station Vaal Marina (MIG)	Yes	Other		200	4 000	4 000		New
Fire	0702054150100	MACHINERY & EQUIPMENT (DONATION)	Yes	Furniture and other office equipment		171				New
Human Resources	0202054031204	Computers	Yes	Furniture and other office equipment		9				New
Human Resources	0202054031205	Laptop	Yes	Computers - hardware/equipment		11				New
Human Resources	0202054031206	Lockable Filing Cabinets	Yes	Furniture and other office equipment		7				New
Human Resources	0202054031207	Office Furniture	Yes	Furniture and other office equipment		11				New
Human Resources	0202054031208	Clocking System	Yes	Computers - hardware/equipment			20	20	20	New
Human Resources	0202054035116	4 x Desktop - Thin client technology	Yes	Computers - hardware/equipment	12					New
Human Resources	0202054035117	1 x Laptop (replacement, recruitment)	Yes	Computers - hardware/equipment	9					Renewal
Human Resources	0202054035118	HR Building Renovations	Yes	Civic Land and Buildings	145					New
Human Resources	0202054035119	Clocking System	Yes	Computers - hardware/equipment	180	210				New
Human Resources	0202054035120	Air conditioners (new)	Yes	Furniture and other office equipment	45			15	15	New
Human Resources	0202054035121	Filing Cabinets - filing room	Yes	Computers - hardware/equipment	39					New
It Services	0101354031203	IT Network Infrastructure	Yes	Other		2 640		480	480	New
It Services	0101354031204	IT Server - MSCOA	Yes	Other		1 560	480			New
It Services	0101354031205	Upgrade Of Switches On Network	Yes	Other			80	80	80	Renewal
It Services	0101354031206	New Pc's And Laptops	Yes	Computers - hardware/equipment			75	75	75	New
It Services	0101354035115	IT Network infrastructure	Yes	Other	524					New
Library Henley on Klip	0501104039100	LIBRARY BOOKS (CAPITALISING)	Yes	Other	33					New
Library Henley on Klip	0501104151201	HOK Library Books (DAC)	Yes	Roads, Pavements & Bridges		60	50	50	50	New
Library Henley on Klip	0501104151300	HOK LIBRARY AIRCON (DAC)	Yes	Furniture and other office equipment		40				New
Library Lakeside	0501304039100	LIBRARY BOOKS (CAPITALISING)	Yes	Other	11					New
Library Lakeside	0501304151200	Lakeside Library Furniture (DAC)	Yes	Furniture and other office equipment		300				New
Library Lakeside	0501304151201	Lakeside Library Books (DAC)	Yes	Other		700	50	50	50	New
Library Meyerton	0501054030004	E-Learning White Smart Board	Yes	Furniture and other office equipment			170			Renewal
Library Meyerton	0501054030005	Micro Server (Kiosk HP Pro - Laint Micro Server Ge	Yes	Furniture and other office equipment			90			Renewal
Library Meyerton	0501054038104	Vehicles	Yes	General vehicles		210				New
Library Meyerton	0501054039100	LIBRARY BOOKS (CAPITALISING)	Yes	Other	50					New
Library Meyerton	0501054126104	Savanna City New Library (MIG)	Yes	Libraries				3 000	4 000	New
Library Meyerton	0501054151201	Meyerton Library Books (DAC)	Yes	Roads, Pavements & Bridges		170	50	50	50	New
Library Meyerton	0501054151202	Book Security Systems (DAC)	Yes	Other		800	270			New
Library Meyerton	0501054151204	ICT Upgrading	Yes	Other		100			500	New
Library Meyerton	0501054151205	Savanna City New Library Books (DAC)	Yes	Roads, Pavements & Bridges				2 000		New
Library Meyerton	0501054151300	MEYERTON LIBRARY AIRCON (DAC)	Yes	Furniture and other office equipment		60				New
Library Meyerton	0501054155112	LIBRARY BOOKS (DAC)	Yes	Roads, Pavements & Bridges	500					New
Library Meyerton	0501054155113	Modular Library (Bantu-Bonke)	Yes	Libraries			1 500			Renewal
Library Meyerton	0501054156104	FURNITURE & EQUIPMENT (DSRAC)	Yes	Furniture and other office equipment	366					New
Library Meyerton	0501304150200	OFFICE FURNITURE & EQUIP (DONATION)	Yes	Furniture and other office equipment		10				New
library randvaal	0501204039100	LIBRARY BOOKS (CAPITALISING)	Yes	Other	56					New
library randvaal	0501204151201	Randvaal Library Books (DAC)	Yes	Roads, Pavements & Bridges		60	50	50	50	New
Library Sicelo	0501254039100	LIBRARY BOOKS (CAPITALISING)	Yes	Other	23					New
Library Sicelo	0501254150200	OFFICE FURNITURE & EQUIP (DONATION)	Yes	Furniture and other office equipment		10				New
Library Sicelo	0501254151201	Sicelo Library Books (DAC)	Yes	Roads, Pavements & Bridges		150	50	50	50	New
Library Walkerville	0501154039100	LIBRARY BOOKS CAPITALIZING	Yes	Civic Land and Buildings	52					New
Library Walkerville	0501154151201	De Deur Library Books (DAC)	Yes	Roads, Pavements & Bridges		60	50	50	50	New
Main Sewer	1001054025107	Honey Sucker (10 Kl) on trailer	Yes	General vehicles		600				New
Main Sewer	1001054025108	Bakkie Utility 2 seater	Yes	General vehicles		388				New
Main Sewer	1001054025109	Double Cabs	Yes	General vehicles		709	600		760	New
Main Sewer	1001054025110	TLB	Yes	General vehicles		932				New
Main Sewer	1001054031219	Replacement Pumps	Yes	Reticulation		600	1 000	700	700	Renewal



Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information
R thousand			6	3	Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	New or renewal
Main Sewer	1001054035140	Upgrade Sewer Pump Stations & Rising Mains	Yes	*Reticulation*	475					Renewal
Main Sewer	1001054035143	Underground Cable Locator	Yes	*Reticulation*	73					New
Main Sewer	1001054038144	DRILLING MACHINE	Yes	*Plant & equipment*	425					New
Main Sewer	1001054038153	Rodding Trailer	Yes	*Other*			120			Renewal
Main Sewer	1001054038154	Jetting Machine	Yes	*Other*			350			Renewal
Main Sewer	1001054038156	Palisade Security Fence (Depot)	Yes	*Reticulation*				120		Renewal
Main Sewer	1001054038157	Pump Stations Upgrade And Modification	Yes	*Reticulation*			2 500			New
Main Sewer	1001054038158	Pipe Rising Main Replacement (Klipwater)	Yes	*Reticulation*					500	Renewal
Main Sewer	1001054042100	Extend Sewer Network	Yes	*Other*		500	600	600	600	Renewal
Main Sewer	1001054123103	Extension to Daleside Sewer (MIG)	Yes	*Other*		3 950	6 000	5 000		Renewal
Main Sewer	1001054123104	Mamello Bulk Sewage (MIG)	Yes	*Dams & Reservoirs*		2 600				New
Main Sewer	1001054123105	Upgrade Sewage Network (MIG)	Yes	*Other*		9 435	3 400		6 000	Renewal
Main Sewer	1001054123108	Extension To Daleside Sewer (Performance Guarentee)					625			Renewal
Main Sewer	1001054126102	Upgrade of Sewers Sicelo (MIG)	Yes	*Reticulation*	6 995					Renewal
Main Sewer	1001054126111	EXTENSION TO DALESIDE SEWER (MIG)	Yes	*Reticulation*	2 600					Renewal
Main Sewer	1001054126170	Mamello Bulk Sewer (MIG)	Yes	*Reticulation*	197					New
Mechanical Workshop	1105054035148	Camera around workshop	Yes	*Plant & equipment*	10					New
Mechanical Workshop	1105054035149	Software for diagnostic machine	Yes	*Plant & equipment*	12					New
Mechanical Workshop	1105054037925	NEW VEHICLES	Yes	*General vehicles*	11					New
Office of the Mayor	0101454031227	boardroom furniture	Yes	*Furniture and other office equipment*		68				New
Office of the Mayor	0101454031228	Mayoral Vehicle	Yes	*General vehicles*			650			Renewal
Office of the Mayor	0101454035107	Vehicle	Yes	*General vehicles*	227					New
Parks	0801054024102	2 x 2.0 LDV (New)	Yes	*General vehicles*	307					New
Parks	0801054024103	1 x 3 Ton trucks with canopy (HP)	Yes	*General vehicles*	458					New
Parks	0801054025105	2.0 LDV (New)	Yes	*General vehicles*		241		200	210	New
Parks	0801054025106	Tractor (HP)	Yes	*Furniture and other office equipment*		350			400	New
Parks	0801054031207	Kudus	Yes	*Plant & equipment*				80		Renewal
Parks	0801054031213	4 X Slashers	Yes	*Plant & equipment*		151				New
Parks	0801054031214	2 x Swing axle watercart	Yes	*General vehicles*		140				New
Parks	0801054031215	2 X Tandem high Trailer	Yes	*General vehicles*		80				New
Parks	0801054031216	10 X Brush cutters	Yes	*Plant & equipment*		50	40	40	40	New
Parks	0801054031217	4 X Kudus	Yes	*Plant & equipment*		80				New
Parks	0801054031218	Parks reclaim	Yes	*Libraries*		522				New
Parks	0801054031219	2 X Large Chainsaws	Yes	*Plant & equipment*		150				New
Parks	0801054035133	4 x Slashers	Yes	*Plant & equipment*	100					New
Parks	0801054035134	2 x Large Chainsaws	Yes	*Plant & equipment*	27		40	40		New
Parks	0801054035135	Brush cutters	Yes	*Plant & equipment*	89					New
Parks	0801054035136	4 x Kudus	Yes	*Plant & equipment*	66					New
Parks	0801054035137	Tractor Replacement (Insurance)	Yes	*General vehicles*	300					New
Parks	0801054035138	Slasher Replacement (Insurance)	Yes	*Plant & equipment*	25					New
Parks	0801054035139	Swing Axle Water cart	Yes	*Plant & equipment*				50		Renewal
Parks	0801054035140	Tandem High Trailer	Yes	*Plant & equipment*				50		Renewal
Parks	0801054035168	Telescopic Pole pruners	Yes	*Plant & equipment*			25		25	Renewal
Parks	0801054035169	Wood Chipper	Yes	*Plant & equipment*			600			Renewal
Parks	0801054035171	Swing Axle Water cart	Yes	*Plant & equipment*					100	Renewal
Parks	0801054035173	Motor Elevating Work Platform	Yes	*Plant & equipment*					250	Renewal
Parks	0801054035175	Air cons	Yes	*Plant & equipment*					10	Renewal
Parks	0801054035176	Motor Powered Roller Shutter door Tractor Store	Yes	*Plant & equipment*					100	Renewal
Parks	0801054035179	Ablution Blocks Expansion	Yes	*Other*			100			Renewal
Parks	0801054035209	ELECTRIC SLIDING GATE (MOTOR GATE)	Yes	*Plant & equipment*	27					New
Purification	1001104024104	Double Cab Truck	Yes	*General vehicles*	347					New
Purification	1001104031220	Replacement of mixer waste water treatment plant (	Yes	*Sewerage purification*		500				Renewal
Purification	1001104031221	Portable Laboratory Kit	Yes	*Other*		70	100			New
Purification	1001104031222	Airconditioner	Yes	*Furniture and other office equipment*			200			New
Purification	1001104031223	Flow meters for Waste Water Treatment Works	Yes	*Sewerage purification*			50			Renewal
Purification	1001104031226	Furniture - New Admin Building - Waste Water Treatment Works		*Other*			200			
Purification	1001104035145	Debottlenecking Meyerton Waste Water Treatme	Yes	*Reticulation*	198					Renewal
Purification	1001104038150	DEBOTTLENECKING MEYERTON WASTE WA	Yes	*Sewerage purification*	581					Renewal
Purification	1001104150001	Refurbishment of old sec. Sedimentation tank	Yes	*Sewerage purification*		2 742				New
Roads	1101054024107	3 Ton Flatbed truck (HP)	Yes	*General vehicles*	458					New
Roads	1101054025115	Water Tanker	Yes	*Roads, Pavements & Bridges*		842				New
Roads	1101054026100	Upgrade intersections	Yes	*Roads, Pavements & Bridges*		2 000	4 000			Renewal
Roads	1101054027108	UPGRADE INTERSECTIONS	Yes	*Roads, Pavements & Bridges*	3 795					Renewal
Roads	1101054027109	UPGRADE JAN NEETHLING STREET	Yes	*Roads, Pavements & Bridges*	3 314					Renewal
Roads	1101054027110	UPGRADE GRAVEL ROADS	Yes	*Roads, Pavements & Bridges*	1 509					Renewal
Roads	1101054027939	Upgrade Roads (new)	Yes	*Roads, Pavements & Bridges*		4 454				New
Roads	1101054027941	Loader Tractor	Yes	*Plant & equipment*					400	Renewal
Roads	1101054035147	Purchase of Erf 1023 Meyerton (servitude)	Yes	*Civic Land and Buildings*	278					New
Roads	1101054037105	Identification and Establishment of Borrow Pit	Yes	*Other*				100	500	Renewal
Roads	1101054037106	Mamello Access Road Servitudes	Yes	*Reticulation*				200		Renewal
Roads	1101054123107	Gravel to Tar Phase 4 (MIG)	Yes	*Roads, Pavements & Bridges*		7 340	2 539	278	4 985	New
Roads	1101054123108	Mamello Access Road (MIG)	Yes	*Roads, Pavements & Bridges*			100			New
Roads	1101054126104	Gravel to Tar Phase 4 (MIG)	Yes	*Roads, Pavements & Bridges*	10 984					New

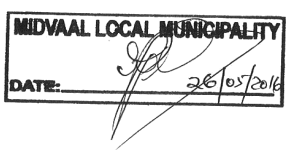


Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information
R thousand			6	3	Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	New or renewal
Savanna City	1601054035100	COMPUTER HARDWARE	Yes	Computers - hardware/equipment	49					New
Savanna City	1601054035102	FURNITURE	Yes	Computers - hardware/equipment	71					New
Savanna City	1601054035103	MOTOR VEHICLES	Yes	General vehicles	496					New
Savanna City	1601054035200	Prefabricated Site Office	Yes	Other	137		200			New
Savanna City	1601054035201	Development of Park - Ext 1	Yes	Parks & gardens	86					New
Savanna City	1601054151102	Brushcutters	Yes	Plant & equipment		25				New
Savanna City	1601054151104	CHAINSAWS	Yes	Plant & equipment		9				New
Savanna City	1601054151105	1 X Depot Building (Board room, Kitchen, Office	Yes	Other Buildings			400			New
Savanna City	1601054151130	REL Compactor	Yes	Plant & equipment		1 500				New
Savanna City	1601054151131	IT Equipment	Yes	Computers - hardware/equipment		60	10	20	30	New
Savanna City	1601054151132	Furniture	Yes	Computers - hardware/equipment		32	10	25	30	New
Savanna City	1601054151133	Fire Trailor with pump	Yes	General vehicles		35				New
Savanna City	1601054153120	Development of Parks	Yes	General vehicles		350	500	500	600	New
Savanna City	1601054153121	Informal Trading Facilities	Yes	Other Buildings				500	500	New
Savanna City	1601054153122	Vehicles	Yes	General vehicles			300	500	500	Renewal
Savanna City	1601054153123	Library	Yes	Other Buildings				3 500	5 000	Renewal
Savanna City	1601054153124	Sports Facilities	Yes	Other Buildings				3 000	3 000	Renewal
Savanna City	1601054153125	Community Hall	Yes	Other Buildings				1 000	5 000	Renewal
Savanna City	1601054153126	Clinic	Yes	Other Buildings					3 000	Renewal
Savanna City	1601054153127	Modal Transport Facilities	Yes	Other Buildings					2 000	Renewal
Savanna City	1601054153128	Waste Transfer Stations	Yes	Other Buildings				1 500	1 500	Renewal
Savanna City	1601054153129	Community Hall	Yes	Other Buildings				2 000	3 000	Renewal
Social Services	0801154123103	Sicelo Sports Complex (MIG)	Yes	Other			500			New
Sociol Services Admin	0508054025103	Vehicle replacements	Yes	General vehicles		238		350		Renewal
Sociol Services Admin	0508054031211	Furniture and Equipment	Yes	Furniture and other office equipment		50	50		60	New
Sociol Services Admin	0508054031212	Air cons	Yes	Furniture and other office equipment				20		New
Sociol Services Admin	0508054035129	Equipment - ECD Centre	Yes	Computers - hardware/equipment	88					New
Sociol Services Admin	0508054035205	Generator - De Deur Office	Yes	Furniture and other office equipment	26					New
Sociol Services Admin	0508054035207	DE DEUR OFFICES SECURITY UPGRADE	Yes	Furniture and other office equipment	171	148				New
Sociol Services Admin	0508054153105	Computers and Hardware (Groen Sebenza)	Yes	Computers - hardware/equipment	28					New
Speakers Office	0101204035106	Laptop Requirements-Speakers Office	Yes	Computers - hardware/equipment	9					New
Sport Admin	0801154031218	2 X Ride on Lawnmowers with trailers	Yes	Furniture and other office equipment		320		170		New
Sport Admin	0801154035139	1 x Ladder and scaffolding	Yes	Plant & equipment	21					New
Sport Admin	0801154123101	Lakeside Sport Centre (MIG)	Yes	Sportsfields & stadia		1 800	2 500	2 500		Renewal
Sport Admin	0801154123102	Sicelo Football Field (Ablutions and low fence) (	Yes	Sportsfields & stadia		1 775				New
Sport Admin	0801154126100	Lakeside Sport Centre (MIG)	Yes	Recreational facilities	5 116					New
Sport Admin	0801154126101	Other sports projects	Yes	Sportsfields & stadia	1 784			500	3 000	New
Swimming Pool	0801104035128	Renovation of House	Yes	Civic Land and Buildings	87					New
Swimming Pool	0801104035129	Air con (Offices)	Yes	Furniture and other office equipment					10	Renewal
Traffic	0701054024101	Traffic Vehicles	Yes	General vehicles	590					New
Traffic	0701054025104	Vehicle replacements	Yes	General vehicles		565				Renewal
Traffic	0701054030008	OFFICE SPACE	Yes	Other Buildings		80				Renewal
Traffic	0701054031212	Fire Arms	Yes	Furniture and other office equipment		40				New
Traffic	0701054035131	Dragor Alcohol Machine	Yes	Plant & equipment	184					New
Traffic	0701054035132	Portable Weighbridge (Income generating)	Yes	Plant & equipment	118					New
Traffic	0701054038112	Painting Machine	Yes	Furniture and other office equipment			250			Renewal
Traffic	0701054038113	Alcohol Meter	Yes	Furniture and other office equipment			150			Renewal
Waste Management	1011054024105	1 x TLB (HP)	Yes	Plant & equipment	789					New
Waste Management	1011054024106	1 x 3 Ton Truck (HP)	Yes	General vehicles	458					New
Waste Management	1011054025111	Grab Truck	Yes	General vehicles		1 250				New
Waste Management	1011054025112	Tipper Truck	Yes	General vehicles		955				New
Waste Management	1011054025113	Water Tanker	Yes	Roads, Pavements & Bridges		1 250				New
Waste Management	1011054025114	LDV	Yes	General vehicles		634				New
Waste Management	1011054025115	Skip Bin Loader with trailer	Yes	General vehicles			1 800			Renewal
Waste Management	1011054031222	Airconditioner (Depot)	Yes	Furniture and other office equipment		20				New
Waste Management	1011054031223	Replace damaged gate	Yes	Other		20				New
Waste Management	1011054031224	replaced damaged carport	Yes	Other		160				New
Waste Management	1011054035146	Skip Bins	Yes	Waste Management	242					New
Waste Management	1011054035147	Skip Bins 6 Cubic Meters	Yes	Waste Management				300		Renewal
Waste Management	1011054035211	Rear End Loader Compactor (REL)	Yes	Plant & equipment	1 991					New
Waste Management	1011054035212	Boom gate for Walkerville landfill site	Yes	Other	12					New
Waste Management	1011054038153	Street Litter Bins	Yes	Waste Management			100	100	100	Renewal
Waste Management	1011054038154	Equipment (wash bay)	Yes	Waste Management			20			Renewal
Waste Management	1011054123106	Upgr Vaalmarina landfill Site (GS/SA/8368/11/12 (M	Yes	Waste Management		1 500		750		Renewal
Waste Management	1011054127507	Upg Vaalmarina Trf Station Phase 2 (Cs/Ga/708	Yes	Waste Management					1 100	Renewal
Waste Management	1011054153120	Galloway Buy-Back Centre	Yes	Furniture and other office equipment	341	149				New
Water	1201054025116	Double Cabs	Yes	General vehicles		2 125				New
Water	1201054026101	Sicelo/Highbury (Valley Settlements) Reservoir	Yes	Dams & Reservoirs		3 425				Renewal
Water	1201054026103	Water Loss Programme	Yes	Reticulation		4 300				New
Water	1201054026104	Sicelo/Highbury Valley Settlements	Yes	Dams & Reservoirs		1 750				New
Water	1201054026105	Water Loss Programme - pipe replacement	Yes	Reticulation			5 500			New

Municipal Vote/Capital project	Ref	Program/Project description	Individually Approved (Yes/No)	Asset Class	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information
R thousand			6	3	Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	New or renewal
Water	1201054028100	SICELO/HIGHBURY (VALLEY SETTLEMENTS) RES	Yes	*Dams & Reservoirs*	2 751					Renewal
Water	1201054028101	REPLACEMENT OF AC PIPES	Yes	*Dams & Reservoirs*	574					Renewal
Water	1201054028103	Vehicles Water Demand Management	Yes	*General vehicles*					400	Renewal
Water	1201054031222	Water Loss Programme	Yes	*Reticulation*		830	2 600	1 300	1 400	New
Water	1201054031223	Water Meter Replacement Programme	Yes	*Reticulation*		450	500	500	500	Renewal
Water	1201054031224	New Barge Pumps at Vaal Marina (2 No)	Yes	*Reticulation*		400				New
Water	1201054035150	Water Meter Revenue Protection Programme	Yes	*Dams & Reservoirs*	1 081					Renewal
Water	1201054035151	Panels and Pumps	Yes	*Dams & Reservoirs*	293					New
Water	1201054035153	Drilling Machine	Yes	*Plant & equipment*	134					New
Water	1201054035213	2 x 10kl Watertanks	Yes	*Computers - hardware/equipment*	21					New
Water	1201054037107	Drilling Machine	Yes	*Plant & equipment*					550	New
Water	1201054037108	Paving Breaker	Yes	*Furniture and other office equipment*				40		New
Water	1201054037109	Roller Compactor	Yes	*Transmission & Reticulation*				250		New
Water	1201054037110	Sicelo/Highbury Reservoir & Main Servitude	Yes	*Dams & Reservoirs*			300			Renewal
Water	1201054041100	WATER TANKER (HP)	Yes	*Roads, Pavements & Bridges*	1 177					New
Water	1201054049200	LAKESIDE RAND WATER CONNECTION (UPGRADE)	Yes	*Dams & Reservoirs*	961					Renewal
Water	1201054123109	Sicelo/Highbury (Valley Settlements) Reservoir & M	Yes	*Dams & Reservoirs*		363	10 000	15 000	14 000	Renewal
Water	1201054123110	Mamello Bulk Water (MIG)	Yes	*Reticulation*		600				New
Water	1201054126140	Sicelo/Highbury (Valley Settlements) Reservoir & M	Yes	*Dams & Reservoirs*	750					New
Water	1201054126141	MAMELLO BULK WATER (MIG)	Yes	*Roads, Pavements & Bridges*	240					New
Total Capital expenditure					69 057	92 579	81 969	76 768	86 840	

Table 58 MBRR SA37 – Projects delayed from previous financial year

Municipal Vote/Capital project	Project name	Asset Class 3	Previous target year to complete	Current Year 2015/16	
R thousand			Year	Original Budget	Full Year Forecast
Corporate Services	Land purchases (Expropriations)	*Investment Properties*		300	300
	Clocking system	*Other Assets*		600	600
	Erf 191 Meyerton Farms (Credit Control Acti	*Investment Properties*		230	230
	Addditional Carports	*Infrastructure - Other*		270	270
Electricity Services	Extention to building	*Infrastructure - Other*		530	530
	High mast lights - Sicelo	*Infra. Electricity - Transmission & Reticulation*		750	750
	Upgrade RI3 subtation	*Infra. Electricity - Transmission & Reticulation*		675	675
	Upgrade s10 substation	*Infra. Electricity - Transmission & Reticulation*		675	675
	Streetlights Henley-on-Klip	*Infra. Electricity - Street Lighting*		1 136	1 136
	Sicelo Elec Network (erf 204)	*Infra. Electricity - Transmission & Reticulation*		599	599
Community Services	De Deur Offices Security Upgrade	*Other Assets*		318	318
	Galloway Buy-Back Centre	*Infrastructure - Other*		490	490



2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) and includes monthly published financial performance on the Municipality's website.

2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2016/17 MTREF in May 2016.

6. Annual Report

The Annual report is compiled in terms of the MFMA and National Treasury requirements.



2.13 Other supporting documents

Table 59 MBRR Table SA1 – Supporting detail to budgeted financial performance

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		153 069	166 985	197 079	216 776	215 876	215 876	163 653	230 861	247 021	264 313
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		58 716	60 828	62 298	70 789	71 838	71 838	53 839	76 606	81 968	87 706
Net Property Rates		**94 353**	**106 157**	**134 780**	**145 986**	**144 038**	**144 038**	**109 814**	**154 255**	**165 053**	**176 607**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		219 622	235 127	244 341	314 767	285 559	285 559	207 602	321 908	353 571	386 865
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		4 790	53	1 100	2 762	2 762	2 762	384	2 998	3 358	3 761
Net Service charges - electricity revenue		**214 832**	**235 074**	**243 241**	**312 005**	**282 797**	**282 797**	**207 218**	**318 910**	**350 212**	**383 103**
Service charges - water revenue	6										
Total Service charges - water revenue		**133 092**	**149 866**	**160 711**	**189 499**	**169 402**	**169 402**	**127 885**	**192 809**	**210 162**	**229 076**
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		16 387	16 017	20 481	18 120	18 595	18 595	12 701	20 465	22 307	24 314
Net Service charges - water revenue		**116 705**	**133 849**	**140 230**	**171 379**	**150 807**	**150 807**	**115 184**	**172 344**	**187 855**	**204 762**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		**25 850**	**28 953**	**31 660**	**36 723**	**35 535**	**35 535**	**26 714**	**40 272**	**43 091**	**46 108**
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		1 531	1 701	682	1 188	1 188	1 188	882	2 049	2 193	2 346
Net Service charges - sanitation revenue		**24 319**	**27 252**	**30 978**	**35 535**	**34 347**	**34 347**	**25 832**	**38 223**	**40 899**	**43 762**
Service charges - refuse revenue	6										
Total refuse removal revenue		22 011	26 135	28 519	34 394	31 476	31 476	23 507	35 914	38 427	41 117
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		695	772	850	918	918	918	703	1 652	1 768	1 892
Net Service charges - refuse revenue		**21 316**	**25 363**	**27 669**	**33 476**	**30 558**	**30 558**	**22 803**	**34 261**	**36 660**	**39 226**
Other Revenue by source											
		23 452	23 045	32 503	24 629	33 571	33 571	27 461	31 176	32 881	35 203
Total 'Other' Revenue	1	**23 452**	**23 045**	**32 503**	**24 629**	**33 571**	**33 571**	**27 461**	**31 176**	**32 881**	**35 203**

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Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	120 361	94 386	137 771	179 209	167 081	167 081	121 802	184 605	198 623	212 337
Pension and UIF Contributions	890	931	917	1 260	1 365	1 365	892	1 439	1 539	1 647
Medical Aid Contributions	7 882	8 329	8 610	12 511	11 896	11 896	7 437	12 196	13 049	13 963
Overtime	6 927	7 098	7 282	9 537	8 907	8 907	6 638	10 942	11 708	12 527
Performance Bonus	–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	13 124	13 194	15 726	12 472	12 330	12 330	8 890	12 589	13 470	14 413
Cellphone Allowance	230	223	205	257	217	217	147	219	235	251
Housing Allowances	829	743	767	1 405	1 303	1 303	888	1 359	1 454	1 556
Other benefits and allowances	928	1 093	1 320	2 262	2 276	2 276	1 592	2 392	2 560	2 739
Payments in lieu of leave	–	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–	–
sub-total	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Less: Employees costs capitalised to PPE										
Total Employee related costs	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Contributions recognised - capital										
List contributions by contract	57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Total Contributions recognised - capital	57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Lease amortisation	–	–	–	–	–	–	–	–	–	–
Capital asset impairment	–	–	–	–	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Bulk purchases										
Electricity Bulk Purchases	155 478	168 069	181 596	226 356	221 356	221 356	152 889	248 450	283 233	322 885
Water Bulk Purchases	70 182	82 162	89 509	101 677	89 677	89 677	66 338	102 386	111 601	121 645
Total bulk purchases	225 660	250 231	271 105	328 033	311 033	311 033	219 227	350 836	394 833	444 530
Transfers and grants										
Cash transfers and grants	–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–	–
Total transfers and grants	–	–	–	–	–	–	–	–	–	–
Contracted services										
List services provided by contract	48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
sub-total	48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
Allocations to organs of state:										
Electricity	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–
Sanitation	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total contracted services	48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
Other Expenditure By Type										
Collection costs	–	1 087	1 153	–	–	–	–	–	–	–
Contributions to 'other' provisions	–	–	–	–	–	–	–	–	–	–
Consultant fees	2 151	2 283	4 361	3 667	4 670	4 670	1 896	4 870	5 376	5 715
Audit fees	2 787	2 141	2 471	2 573	2 479	2 479	2 029	2 479	2 635	2 801
General expenses	33 197	42 747	43 059	58 715	51 556	51 556	30 263	55 081	61 232	59 090
List Other Expenditure by Type	–	–	–	–	–	–	–	–	–	–
	28 676	30 203	41 066	59 118	54 908	54 908	29 806	54 909	58 368	62 046
Total 'Other' Expenditure	66 811	78 462	92 109	124 072	113 613	113 613	63 993	117 339	127 612	129 652
Repairs and Maintenance by Expenditure Item										
Employee related costs										
Other materials										
Contracted Services										
Other Expenditure	28 676	30 203	41 066	59 118	54 908	54 908		54 909	58 368	62 046
Total Repairs and Maintenance Expenditure	28 676	30 203	41 066	59 118	54 908	54 908	–	54 909	58 368	62 046

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Table 60 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

Description R thousand	Vote 1 - executive council	Vote 2 - corporate services	Vote 3 - financial services	Vote 4 - development & planning	Vote 5 - health	Vote 6 - community & social services	Vote 7 - public safety	Vote 8 - sport & recreation	Vote 9 - environmental protection	Vote 10 - waste water management	Vote 11 - solid waste management	Vote 12 - roads & transport	Vote 13 - water services	Vote 14 - electricty	Vote 15 - engineering admin	Total
Revenue By Source																
Property rates	497	–	153 758	–	–	–	–	–	–	–	–	–	–	–	–	**154 255**
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Service charges - electricity revenue	13 102	–	–	–	–	–	–	–	–	–	–	–	–	305 808	–	**318 910**
Service charges - water revenue	3 890	–	–	–	–	–	–	–	–	–	–	–	168 454	–	–	**172 344**
Service charges - sanitation revenue	1 952	–	–	–	–	–	–	–	–	36 271	–	–	–	–	–	**38 223**
Service charges - refuse revenue	1 680	–	–	–	–	–	–	–	–	–	32 581	–	–	–	–	**34 261**
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Interest earned - external investments	–	–	3 800	–	–	–	–	–	–	–	–	–	–	–	–	**3 800**
Interest earned - outstanding debtors	–	–	8 400	–	–	–	–	–	–	–	–	–	–	–	–	**8 400**
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Fines	–	–	–	–	–	25	52 797	–	–	–	–	–	–	–	–	**52 823**
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other revenue	4 046	2 254	3 796	2 702	–	847	890	535	–	625	3 776	–	718	10 988	–	**31 176**
Transfers recognised - operational	5 538	–	8 345	–	7 149	5 970	–	549	2 679	14 242	13 582	–	17 329	19 124	1 746	**96 253**
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and	**30 705**	**2 254**	**178 099**	**2 702**	**7 149**	**6 842**	**53 687**	**1 084**	**2 679**	**51 138**	**49 940**	**–**	**186 501**	**335 919**	**1 746**	**910 445**
Expenditure By Type																
Employee related costs	13 715	22 010	24 014	16 379	4 167	13 872	33 936	11 502	2 412	12 918	20 882	11 545	13 496	14 773	10 121	**225 742**
Remuneration of councillors	10 741	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**10 741**
Debt impairment	1 482	–	14 963	–	–	–	36 750	–	–	2 539	2 281	–	11 771	16 038	–	**85 824**
Depreciation & asset impairment	1 164	2 406	294	1 296	462	2 476	2 963	2 548	266	11 019	12 909	37 512	7 251	61 290	1 013	**144 869**
Finance charges	–	945	20	–	–	20	144	121	–	909	1 059	5 797	6 442	2 450	15	**17 921**
Bulk purchases	13 096	–	–	–	–	–	–	–	–	–	–	–	99 916	237 825	–	**350 836**
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Contracted services	11 006	6 587	8 421	3 770	343	799	11 703	572	18	3 907	5 094	594	4 178	4 920	1 314	**63 226**
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other expenditure	8 069	10 887	14 974	3 094	2 482	4 131	4 529	9 216	249	10 779	11 451	19 255	6 858	7 277	4 087	**117 339**
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**59 273**	**42 836**	**62 686**	**24 539**	**7 454**	**21 298**	**90 024**	**23 960**	**2 945**	**42 069**	**53 676**	**74 702**	**149 911**	**344 573**	**16 551**	**1 016 497**
Surplus/(Deficit)	**(28 568)**	**(40 582)**	**115 413**	**(21 837)**	**(305)**	**(14 456)**	**(36 337)**	**(22 876)**	**(266)**	**9 069**	**(3 736)**	**(74 702)**	**36 589**	**(8 654)**	**(14 805)**	**(106 052)**
Transfers recognised - capital	**–**	**–**	**–**	**–**	**–**	**2 330**	**4 000**	**3 000**	**–**	**9 400**	**–**	**2 639**	**10 000**	**9 000**	**–**	**40 369**
Contributions recognised - capital	1 420	–	–	–	–	–	–	–	–	–	–	–	–	11 100	–	**12 520**
Contributed assets																**–**
Surplus/(Deficit) after capital transfers & contributions	**(27 148)**	**(40 582)**	**115 413**	**(21 837)**	**(305)**	**(12 126)**	**(32 337)**	**(19 876)**	**(266)**	**18 469**	**(3 736)**	**(72 063)**	**46 589**	**11 446**	**(14 805)**	**(53 163)**



Table 61 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Call investment deposits											
Call deposits < 90 days		–	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		158 360	181 006	195 136	241 096	241 096	241 096	180 330	255 239	271 482	289 343
Less: Provision for debt impairment		(63 209)	(66 079)	(88 074)	(88 074)	(88 074)	(88 074)	(88 074)	(89 271)	(89 374)	(89 492)
Total Consumer debtors	2	**95 151**	**114 927**	**107 062**	**153 022**	**153 022**	**153 022**	**92 256**	**165 968**	**182 107**	**199 851**
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision		(63 209)	(66 079)	(88 074)	(88 074)	(88 074)	(88 074)	(88 074)	(89 271)	(89 374)	(89 492)
Bad debts written off											
Balance at end of year		**(63 209)**	**(66 079)**	**(88 074)**	**(88 074)**	**(88 074)**	**(88 074)**	**(88 074)**	**(89 271)**	**(89 374)**	**(89 492)**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 664 612	2 743 518	2 814 684	2 620 210	2 653 385	2 653 385	2 670 591	2 595 259	2 527 108	2 470 309
Leases recognised as PPE	3	11 094	11 091	24 360	23 214	21 829	21 829	30 713	17 054	17 104	15 874
Less: Accumulated depreciation		573 156	687 382	798 632	687 092	687 092	687 092	701 816	687 092	687 092	687 092
Total Property, plant and equipment (PPE)	2	**2 102 551**	**2 067 228**	**2 040 412**	**1 956 332**	**1 988 122**	**1 988 122**	**1 999 488**	**1 925 222**	**1 857 121**	**1 799 092**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		11 802	12 743	20 865	20 776	20 776	20 776	20 986	23 978	25 785	25 688
Current portion of long-term liabilities		–	–	–	–	–	–	–	–	–	–
Total Current liabilities - Borrowing		**11 802**	**12 743**	**20 865**	**20 776**	**20 776**	**20 776**	**20 986**	**23 978**	**25 785**	**25 688**
Trade and other payables											
Trade and other creditors		71 518	91 633	64 062	97 201	84 744	84 744	66 008	87 442	92 528	97 910
Unspent conditional transfers		–	–	149	–	–	–	–	–	–	–
VAT		–	2 656	19 372	27 242	27 242	27 242	(1 554)	28 877	30 537	32 293
Total Trade and other payables	2	**71 518**	**94 290**	**83 583**	**124 443**	**111 986**	**111 986**	**64 454**	**116 318**	**123 065**	**130 203**
Non current liabilities - Borrowing											
Borrowing	4	137 987	174 041	147 936	130 571	130 571	130 571	140 599	120 775	101 355	80 246
Finance leases (including PPP asset element)		6 921	10 860	9 411	16 745	16 745	16 745	14 580	14 198	11 883	10 524
Total Non current liabilities - Borrowing		**144 907**	**184 901**	**157 347**	**147 315**	**147 315**	**147 315**	**155 179**	**134 973**	**113 238**	**90 770**
Provisions - non-current											
Retirement benefits		36 414	4 528	5 781	5 126	5 126	5 126	5 781	5 434	5 749	6 082
List other major provision items											
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		41 327	37 103	32 218	42 003	42 003	42 003	29 421	44 523	47 105	49 837
Total Provisions - non-current		**77 741**	**41 631**	**38 000**	**47 128**	**47 128**	**47 128**	**35 202**	**49 956**	**52 854**	**55 919**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 968 363	1 865 879	1 896 702	1 816 144	1 871 540	1 871 540	1 865 696	1 817 084	1 763 078	1 720 593
GRAP adjustments											
Restated balance		1 968 363	1 865 879	1 896 702	1 816 144	1 871 540	1 871 540	1 865 696	1 817 084	1 763 078	1 720 593
Surplus/(Deficit)		10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 259)	(71 850)	(27 163)
Appropriations to Reserves		10 976	7 195	(21 705)	(62 091)	(60 760)	(60 760)	54 679	(53 259)	(47 872)	(27 163)
Transfers from Reserves		–	–	–	(22 612)	(22 612)	(22 612)	–	(24 440)	(23 978)	(25 785)
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	**1 979 339**	**1 873 075**	**1 874 997**	**1 731 441**	**1 788 167**	**1 788 167**	**1 920 374**	**1 739 385**	**1 691 228**	**1 667 645**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	(2 025)	(1 274)	(5 670)	(6 803)	(6 803)	–	(8 280)	(5 995)	(7 575)
Self-insurance		–	115 484	110 270	141 869	141 869	141 869	94 579	138 869	136 869	134 869
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**–**	**113 460**	**108 996**	**136 199**	**135 066**	**135 066**	**94 579**	**130 589**	**130 874**	**127 294**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 979 339**	**1 986 534**	**1 983 994**	**1 867 640**	**1 923 234**	**1 923 234**	**2 014 953**	**1 869 974**	**1 822 102**	**1 794 939**



Table 62 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			527	685	802	95 301	95 301	95 301	95 301	115	120	125
Females aged 5 - 14			87	95	105	6 717	6 717	6 717	6 717	8	8	9
Males aged 5 - 14			102	112	124	7 011	7 011	7 011	7 011	8	9	9
Females aged 15 - 34			153	169	185	16 080	16 080	16 080	16 080	19	20	21
Males aged 15 - 34			185	204	224	17 970	17 970	17 970	17 970	22	23	23
Unemployment						8 619	8 619	8 619	8 619	10	11	11
Monthly household income (no. of households)	1, 12											
No income						4 350	4 350	4 350	4 350	5 267	5 472	5 685
R1 - R1 600						6 867	6 867	6 867	6 867	8 315	8 639	8 976
R1 601 - R3 200						4 917	4 917	4 917	4 917	5 954	6 186	6 427
R3 201 - R6 400						3 720	3 720	3 720	3 720	4 504	4 680	4 862
R6 401 - R12 800						3 078	3 078	3 078	3 078	3 727	3 872	4 023
R12 801 - R25 600						3 273	3 273	3 273	3 273	3 963	4 118	4 278
R25 601 - R51 200						2 496	2 496	2 496	2 496	3 022	3 140	3 263
R52 201 - R102 400						933	933	933	933	1 130	1 174	1 220
R102 401 - R204 800						195	195	195	195	236	245	255
R204 801 - R409 600						135	135	135	135	163	170	176
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13					6 862	6 862	6 862		8309	8633	8969
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			64 501	83 433	95 301	95	95	95		115	120	125
Number of poor people in municipal area					42 777					52	54	56
Number of households in municipal area					29 854	29 854	29 854	29 854		36	38	39
Number of poor households in municipal area					11 216	11 216	11 216	11 216		14	14	15
Definition of poor household (R per month)								1 633				
Housing statistics	3											
Formal			15 915		26 086					31 585	32 817	34 097
Informal			1 622		3 768					4 562	4 740	4 925
Total number of households			17 537	-	29 854	-	-	-	-	36 148	37 557	39 022
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-

Table 63 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
NONE	NONE	NONE	NONE	NONE	NONE

MIDVAAL LOCAL MUNICIPALITY
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Table 64 Schedule of Service Delivery Standards Table

Standard Description	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	at least once a week
Premise based removal (Business Frequency)	at least thrice a week
Bulk Removal (Frequency)	at least once a week
Removal Bags provided(Yes/No)	No. (Supplied only to Low cost housing areas and informal settlements.
Garden refuse removal Included (Yes/No)	Yes.
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	At least once a week
How soon are public areas cleaned after events (24hours/48hours/longer)	24hrs
Clearing of illegal dumping (24hours/48hours/longer)	48hrs and longer
Recycling or environmentally friendly practices(Yes/No)	No.
Licenced landfill site(Yes/No)	Yes.
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Blue - 85.2%
Is free water available to all? (All/only to the indigent consumers)	All
Frequency of meter reading? (per month, per year)	Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	3 Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 Months
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	3
Up to 5 service connection affected (number of hours)	4
Up to 20 service connection affected (number of hours)	6
Feeder pipe larger than 800mm (number of hours)	8
What is the average minimum water flow in your municipality?	± 42 Mega litres per day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty water meters? (days)	2
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	82
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R80 000 / month
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Three months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately 0-3 hours
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty meters? (days)	1
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	3
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	5
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	5

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Standard Description	Service Level
Sewerage Service	
Are your purification system effective enough to put w ater back in to the system after purification?	Yes
To w hat extend do you subsidize your indigent consumers?	100%
How long does it take to restore sewerage breakages on average	
Severe overflow ? (hours)	3
Sew er blocked pipes: Large pipes? (Hours)	8
Sew er blocked pipes: Small pipes? (Hours)	6
Spillage clean-up? (hours)	3
Replacement of manhole covers? (Hours)	48
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	48
Time taken to repair a single pothole on a minor road? (Hours)	72
Time taken to repair a road follow ing an open trench service crossing? (Hours)	48
Time taken to repair w alkw ays? (Hours)	96
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	1 to 2 months
Do you have any special rating properties? (Yes/No)	No (only rebates apply)
Financial Management	
Is there any change in the situation of unauthorised and w asteful expenditure over time? (Decrease/Increase)	No change
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process sructuing the flow and managemet of documentation feeding to Trial Balalnce?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	15 - 30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next tw o to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	Immediate - 5 days
Time to respond to a verbal customer enquiry or request? (w orking days)	5
Time to respond to a w ritten customer enquiry or request? (w orking days)	5
Time to resolve a customer enquiry or request? (w orking days)	5
What percentage of calls are not answ ered? (5%,10% or more)	N/A
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	N/A
Is there a reduction in the number of complaints or not? (Yes/No)	Vary from month to month
How long does in take to open an account to a new customer? (1 day/ 2 days/ a w eek or longer)	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Ongoing
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	The reaction time since the receipt of the call till turn out is 1 min. during day time and 2 min during night time, the responding time to an incident depends on the distance from the Fire Station to the incident and is guided by the SANS 10090 w hich means that Mey erton 7 min. Mey erton Ext. 10 min. Daleside / Randv aal 15 min. De Deur & Ext. 18 min. Kliprev ier 25 min. Walkerv ille 30 min. and Vaal Marina 55 min.
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A

Standard	Description	Service Level
Economic development		
How many economic development projects does the municipality drive?		2 current projects (Bantu Bonke and Dr Deur Agro Processing) Potential projects driven by Council is the Barley farming project, Vaal Fisheries @ Mamello.
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		1 De Deur Agro-Processing Facility
What percentage of the projects have created sustainable job security?		50
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)		No
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)		No
Does the municipality have training or information sessions to inform the community? (Yes/No)		Yes
Are customers treated in a professional and humanly manner? (Yes/No)		Yes

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2.14 Municipal Manager's quality certificate

I ASA DE KLERK....., Municipal Manager of Midvaal, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name **ASA DE KLERK**

Municipal manager of Midvaal (GT422)

Signature _____

Date **10 May 2016**

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SECTION ONE: MEDUIM TERM REVENUE AND EXPENDITURE FRAMEWORK



ANNEXURE "A1"



Choose name from list - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	**94 353**	106 157	134 780	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Service charges	377 171	421 538	442 119	552 395	498 509	498 509	371 037	563 738	615 626	670 853
Investment revenue	2 037	4 851	6 012	4 000	4 000	4 000	2 136	3 800	3 990	4 190
Transfers recognised - operational	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Other own revenue	37 405	76 683	87 968	80 936	91 878	91 878	32 097	92 398	97 165	102 701
Total Revenue (excluding capital transfers and contributions)	575 166	677 478	746 297	871 883	826 027	826 027	595 969	910 445	987 517	1 070 833
Employee costs	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Remuneration of councillors	7 875	8 741	9 046	9 630	9 630	9 630	7 171	10 741	11 386	12 069
Depreciation & asset impairment	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Finance charges	16 120	16 722	18 899	18 489	17 989	17 989	9 247	17 921	16 382	14 779
Materials and bulk purchases	225 660	250 231	271 105	328 033	311 033	311 033	219 227	350 836	394 833	444 530
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	143 013	192 086	216 759	264 552	248 599	248 599	154 881	266 388	284 093	296 320
Total Expenditure	653 590	709 262	801 349	984 484	937 495	937 495	594 040	1 016 497	1 094 201	1 172 002
Surplus/(Deficit)	(78 425)	(31 784)	(55 052)	(112 601)	(111 468)	(111 468)	1 929	(106 052)	(106 685)	(101 169)
Transfers recognised - capital	32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Contributions recognised - capital & contributed assets	57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Surplus/(Deficit) after capital transfers & contributions	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Capital expenditure & funds sources										
Capital expenditure	**98 130**	86 172	69 057	91 790	92 579	92 579	38 022	81 969	76 768	86 840
Transfers recognised - capital	**29 448**	35 683	29 982	37 163	39 509	39 509	18 670	40 369	42 378	46 585
Public contributions & donations	**55 714**	1 068	4 535	13 347	10 959	10 959	735	12 520	16 645	27 760
Borrowing	**3 112**	35 919	19 239	35 610	30 854	30 854	15 440	20 100	11 750	4 920
Internally generated funds	**9 855**	13 501	15 301	5 670	11 257	11 257	3 177	8 980	5 995	7 575
Total sources of capital funds	**98 130**	86 172	69 057	91 790	92 579	92 579	38 022	81 969	76 768	86 840
Financial position										
Total current assets	**143 796**	214 703	208 041	215 016	227 784	227 784	258 029	236 622	248 119	268 435
Total non current assets	**2 151 315**	2 116 095	2 087 858	2 005 200	2 035 568	2 035 568	2 070 652	1 972 668	1 904 567	1 846 538
Total current liabilities	**93 125**	117 732	116 559	158 132	145 675	145 675	99 627	154 291	164 185	172 699
Total non current liabilities	**222 648**	226 531	195 346	194 444	194 444	194 444	190 381	184 929	166 091	146 689
Community wealth/Equity	**1 979 339**	1 986 534	1 983 994	1 867 640	1 923 234	1 923 234	2 038 672	1 870 070	1 822 409	1 795 585
Cash flows										
Net cash from (used) operating	**76 695**	86 495	69 966	78 147	77 622	77 622	109 182	85 185	89 994	109 759
Net cash from (used) investing	**(53 274)**	(76 442)	(66 485)	(91 690)	(92 479)	(92 479)	(38 022)	(81 869)	(76 668)	(86 740)
Net cash from (used) financing	**11 713**	40 934	(19 432)	(9 125)	(10 121)	(10 121)	2 168	(9 140)	(19 928)	(22 565)
Cash/cash equivalents at the year end	**40 484**	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Cash backing/surplus reconciliation										
Cash and investments available	**40 484**	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Application of cash and investments	**77 362**	84 757	53 850	28 129	27 145	27 719	87 280	18 080	12 994	7 375
Balance - surplus (shortfall)	**(36 877)**	6 714	21 670	9 645	23 397	22 823	61 568	26 637	25 122	31 195
Asset management										
Asset register summary (WDV)	**2 151 315**	2 116 095	2 087 858	2 005 200	2 035 568	2 035 568	1 972 668	1 972 668	1 904 567	1 846 538
Depreciation & asset impairment	**109 753**	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869	144 869
Renewal of Existing Assets	**27 650**	30 197	25 658	36 400	26 166	26 166	26 166	36 150	48 795	50 485
Repairs and Maintenance	**28 676**	30 203	41 066	59 118	54 908	54 908	54 909	54 909	58 368	62 046
Free services										
Cost of Free Basic Services provided	**23 403**	18 543	23 113	22 988	23 463	23 463	14 670	14 670	27 165	29 625
Revenue cost of free services provided	**58 716**	60 828	62 298	70 789	71 838	71 838	53 839	53 839	76 606	81 968
Households below minimum service level										
Water:	7	7	7	7	7	7	8	8	8	8
Sanitation/sewerage:	3	3	3	3	3	3	3	3	3	3
Energy:	13	13	13	13	13	13	14	14	14	14
Refuse:	11	11	11	11	11	11	11	11	11	11

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Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		**122 676**	**133 981**	**161 072**	**177 045**	**176 215**	**176 215**	**186 388**	**208 578**	**231 292**
Executive and council		3 532	3 976	4 698	6 763	4 906	4 906	5 538	5 807	6 092
Budget and treasury office		116 873	127 617	154 420	168 084	168 535	168 535	178 596	200 387	222 679
Corporate services		2 270	2 387	1 953	2 198	2 774	2 774	2 254	2 384	2 521
Community and public safety		**19 357**	**68 503**	**70 097**	**90 940**	**82 856**	**82 856**	**100 056**	**118 714**	**132 616**
Community and social services		4 993	8 286	4 927	6 865	8 179	8 179	9 172	12 233	13 297
Sport and recreation		2 014	4 755	7 209	5 565	4 640	4 640	4 084	3 572	3 613
Public safety		7 675	51 044	48 027	53 115	51 486	51 486	57 687	60 389	59 228
Housing		–	–	5 389	18 246	11 403	11 403	21 964	35 371	49 330
Health		4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
Economic and environmental services		**15 876**	**12 417**	**17 309**	**9 080**	**12 427**	**12 427**	**8 020**	**6 083**	**11 841**
Planning and development		1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 941	3 793
Road transport		12 125	8 085	12 412	4 543	7 340	7 340	2 639	278	4 985
Environmental protection		1 855	2 426	2 408	2 562	2 562	2 562	2 679	2 864	3 063
Trading services		**506 658**	**501 556**	**531 182**	**645 328**	**605 238**	**605 238**	**668 870**	**713 165**	**769 429**
Electricity		258 052	267 216	267 864	344 252	323 822	323 822	358 862	382 146	415 743
Water		135 760	147 795	161 037	188 656	167 666	167 666	199 592	220 082	235 964
Waste water management		79 242	48 327	55 934	62 616	66 015	66 015	61 146	58 703	62 465
Waste management		33 603	38 219	46 347	49 805	47 735	47 735	49 270	52 234	55 257
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**664 566**	**716 457**	**779 660**	**922 393**	**876 735**	**876 735**	**963 334**	**1 046 540**	**1 145 178**
Expenditure - Standard										
Governance and administration		**90 093**	**104 608**	**116 360**	**125 936**	**117 011**	**117 011**	**139 627**	**148 801**	**152 236**
Executive and council		16 667	19 565	22 323	28 832	27 117	27 117	33 959	35 778	38 032
Budget and treasury office		43 570	54 926	54 788	55 942	50 686	50 686	62 686	69 800	68 377
Corporate services		29 856	30 118	39 249	41 161	39 208	39 208	42 981	43 223	45 827
Community and public safety		**71 829**	**105 276**	**121 577**	**160 914**	**144 169**	**144 169**	**167 903**	**180 440**	**192 122**
Community and social services		11 793	10 574	14 399	19 989	18 446	18 446	21 298	23 713	24 966
Sport and recreation		16 413	16 319	19 542	23 360	22 279	22 279	23 960	25 367	26 917
Public safety		38 628	73 805	78 854	86 875	86 105	86 105	90 024	95 532	101 063
Housing		–	–	3 755	23 099	9 923	9 923	25 167	27 889	30 716
Health		4 995	4 578	5 027	7 591	7 416	7 416	7 454	7 940	8 460
Economic and environmental services		**81 719**	**81 756**	**86 817**	**102 617**	**99 731**	**99 731**	**102 187**	**105 412**	**108 887**
Planning and development		16 310	14 752	18 706	22 418	23 397	23 397	24 539	26 118	27 805
Road transport		63 057	64 682	65 688	77 374	73 896	73 896	74 702	76 163	77 753
Environmental protection		2 352	2 322	2 423	2 826	2 438	2 438	2 945	3 130	3 329
Trading services		**409 949**	**417 622**	**476 595**	**595 017**	**576 584**	**576 584**	**606 780**	**659 548**	**718 756**
Electricity		238 815	248 097	278 210	347 770	341 800	341 800	361 124	398 411	440 532
Water		100 957	106 745	127 295	155 182	143 765	143 765	149 911	161 049	173 193
Waste water management		29 686	29 469	34 833	41 037	40 442	40 442	42 069	43 893	46 126
Waste management		40 492	33 311	36 257	51 029	50 577	50 577	53 676	56 195	58 905
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) for the year		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**(53 163)**	**(47 662)**	**(26 824)**

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Municipal governance and administration		**122 676**	**133 981**	**161 072**	**177 045**	**176 215**	**176 215**	**186 388**	**208 578**	**231 292**
Executive and council		3 532	3 976	4 698	6 763	4 906	4 906	5 538	5 807	6 092
Mayor and Council		3 532	3 976	4 698	4 906	4 906	4 906	5 538	5 807	6 092
Municipal Manager		–	0	–	1 857	–	–	–	–	–
Budget and treasury office		116 873	127 617	154 420	168 084	168 535	168 535	178 596	200 387	222 679
Corporate services		2 270	2 387	1 953	2 198	2 774	2 774	2 254	2 384	2 521
Human Resources		663	1 081	289	600	600	600	642	687	735
Information Technology		278	164	132	194	770	770	208	222	238
Property Services		–	–	–	–	–	–	–	–	–
Other Admin		1 330	1 142	1 532	1 404	1 404	1 404	1 404	1 474	1 548
Community and public safety		**19 357**	**68 503**	**70 097**	**90 940**	**82 856**	**82 856**	**100 056**	**118 714**	**132 616**
Community and social services		**4 993**	**8 286**	**4 927**	**6 865**	**8 179**	**8 179**	**9 172**	**12 233**	**13 297**
Libraries and Archives		4 326	7 788	4 229	5 858	7 171	7 171	8 419	11 427	12 435
Museums & Art Galleries etc		–	–	–	–	–	–	–	–	–
Community halls and Facilities		–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums		482	499	613	704	704	704	753	806	862
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		185	–	85	304	304	304	–	–	–
Sport and recreation		2 014	4 755	7 209	5 565	4 640	4 640	4 084	3 572	3 613
Public safety		**7 675**	**51 044**	**48 027**	**53 115**	**51 486**	**51 486**	**57 687**	**60 389**	**59 228**
Police		7 164	49 254	47 181	50 642	50 642	50 642	53 181	55 848	58 649
Fire		511	1 790	845	2 473	844	844	4 506	4 541	579
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**5 389**	**18 246**	**11 403**	**11 403**	**21 964**	**35 371**	**49 330**
Health		**4 674**	**4 417**	**4 545**	**7 149**	**7 149**	**7 149**	**7 149**	**7 149**	**7 149**
Clinics		4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Economic and environmental services		**15 876**	**12 417**	**17 309**	**9 080**	**12 427**	**12 427**	**8 020**	**6 083**	**11 841**
Planning and development		**1 897**	**1 906**	**2 489**	**1 975**	**2 525**	**2 525**	**2 702**	**2 941**	**3 793**
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Town Planning/Building enforcement		1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 941	3 793
Licensing & Regulation		–	–	–	–	–	–	–	–	–
Road transport		**12 125**	**8 085**	**12 412**	**4 543**	**7 340**	**7 340**	**2 639**	**278**	**4 985**
Roads		12 125	8 085	12 412	4 543	7 340	7 340	2 639	278	4 985
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Environmental protection		**1 855**	**2 426**	**2 408**	**2 562**	**2 562**	**2 562**	**2 679**	**2 864**	**3 063**
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		1 855	2 426	2 408	2 562	2 562	2 562	2 679	2 864	3 063
Trading services		**506 658**	**501 556**	**531 182**	**645 328**	**605 238**	**605 238**	**668 870**	**713 165**	**769 429**
Electricity		**258 052**	**267 216**	**267 864**	**344 252**	**323 822**	**323 822**	**358 862**	**382 146**	**415 743**
Electricity Distribution		258 052	267 216	267 864	344 252	323 822	323 822	358 862	382 146	415 743
Electricity Generation		–	–	–	–	–	–	–	–	–
Water		**135 760**	**147 795**	**161 037**	**188 656**	**167 666**	**167 666**	**199 592**	**220 082**	**235 964**
Water Distribution		135 760	147 795	161 037	188 656	167 666	167 666	199 592	220 082	235 964
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**79 242**	**48 327**	**55 934**	**62 616**	**66 015**	**66 015**	**61 146**	**58 703**	**62 465**
Sewerage		79 242	48 327	55 934	62 616	66 015	66 015	61 146	58 703	62 465
Storm Water Management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Waste management		**33 603**	**38 219**	**46 347**	**49 805**	**47 735**	**47 735**	**49 270**	**52 234**	**55 257**
Solid Waste		33 603	38 219	46 347	49 805	47 735	47 735	49 270	52 234	55 257
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**664 566**	**716 457**	**779 660**	**922 393**	**876 735**	**876 735**	**963 334**	**1 046 540**	**1 145 178**

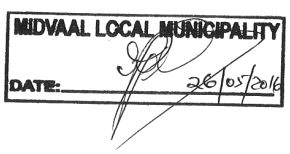


Expenditure - Standard										
Municipal governance and administration		**90 093**	**104 608**	**116 360**	**125 936**	**117 011**	**117 011**	**139 627**	**148 801**	**152 236**
Executive and council		16 667	19 565	22 323	28 832	27 117	27 117	33 959	35 778	38 032
Mayor and Council		14 452	17 127	19 554	22 931	22 326	22 326	25 839	27 132	28 827
Municipal Manager		2 216	2 438	2 769	5 901	4 791	4 791	8 121	8 646	9 205
Budget and treasury office		43 570	54 926	54 788	55 942	50 686	50 686	62 686	69 800	68 377
Corporate services		29 856	30 118	39 249	41 161	39 208	39 208	42 981	43 223	45 827
Human Resources		9 876	9 411	13 463	12 930	11 767	11 767	12 504	13 341	14 236
Information Technology		15 966	14 233	17 018	19 012	18 113	18 113	21 842	20 654	21 731
Property Services		–	–	–	–	–	–	–	–	–
Other Admin		4 013	6 474	8 768	9 219	9 328	9 328	8 635	9 227	9 860
Community and public safety		**71 829**	**105 276**	**121 577**	**160 914**	**144 169**	**144 169**	**167 903**	**180 440**	**192 122**
Community and social services		**11 793**	**10 574**	**14 399**	**19 989**	**18 446**	**18 446**	**21 298**	**23 713**	**24 966**
Libraries and Archives		7 110	5 854	8 288	11 118	10 594	10 594	13 106	14 984	15 708
Museums & Art Galleries etc		–	–	–	–	–	–	–	–	–
Community halls and Facilities		–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums		334	376	614	713	700	700	702	737	774
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		4 349	4 345	5 497	8 158	7 153	7 153	7 490	7 992	8 483
Sport and recreation		16 413	16 319	19 542	23 360	22 279	22 279	23 960	25 367	26 917
Public safety		**38 628**	**73 805**	**78 854**	**86 875**	**86 105**	**86 105**	**90 024**	**95 532**	**101 063**
Police		22 885	58 137	62 266	66 240	65 369	65 369	67 874	71 687	75 725
Fire		15 743	15 668	16 588	20 635	20 736	20 736	22 150	23 845	25 338
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**3 755**	**23 099**	**9 923**	**9 923**	**25 167**	**27 889**	**30 716**
Health		**4 995**	**4 578**	**5 027**	**7 591**	**7 416**	**7 416**	**7 454**	**7 940**	**8 460**
Clinics		4 995	4 578	5 027	7 591	7 416	7 416	7 454	7 940	8 460
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Economic and environmental services		**81 719**	**81 756**	**86 817**	**102 617**	**99 731**	**99 731**	**102 187**	**105 412**	**108 887**
Planning and development		**16 310**	**14 752**	**18 706**	**22 418**	**23 397**	**23 397**	**24 539**	**26 118**	**27 805**
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Town Planning/Building enforcement		16 310	14 752	18 706	22 418	23 397	23 397	24 539	26 118	27 805
Licensing & Regulation		–	–	–	–	–	–	–	–	–
Road transport		**63 057**	**64 682**	**65 688**	**77 374**	**73 896**	**73 896**	**74 702**	**76 163**	**77 753**
Roads		61 146	62 821	63 342	73 632	70 570	70 570	71 110	72 349	73 703
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		–	–	–	–	–	–	–	–	–
Other		1 911	1 861	2 346	3 741	3 326	3 326	3 593	3 814	4 050
Environmental protection		**2 352**	**2 322**	**2 423**	**2 826**	**2 438**	**2 438**	**2 945**	**3 130**	**3 329**
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		2 352	2 322	2 423	2 826	2 438	2 438	2 945	3 130	3 329
Trading services		**409 949**	**417 622**	**476 595**	**595 017**	**576 584**	**576 584**	**606 780**	**659 548**	**718 756**
Electricity		**238 815**	**248 097**	**278 210**	**347 770**	**341 800**	**341 800**	**361 124**	**398 411**	**440 532**
Electricity Distribution		238 815	248 097	278 210	347 770	341 800	341 800	361 124	398 411	440 532
Electricity Generation		–	–	–	–	–	–	–	–	–
Water		**100 957**	**106 745**	**127 295**	**155 182**	**143 765**	**143 765**	**149 911**	**161 049**	**173 193**
Water Distribution		100 957	106 745	127 295	155 182	143 765	143 765	149 911	161 049	173 193
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**29 686**	**29 469**	**34 833**	**41 037**	**40 442**	**40 442**	**42 069**	**43 893**	**46 126**
Sewerage		29 686	29 469	34 833	41 037	40 442	40 442	42 069	43 893	46 126
Storm Water Management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Waste management		**40 492**	**33 311**	**36 257**	**51 029**	**50 577**	**50 577**	**53 676**	**56 195**	**58 905**
Solid Waste		40 492	33 311	36 257	51 029	50 577	50 577	53 676	56 195	58 905
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) for the year		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**(53 163)**	**(47 662)**	**(26 824)**



Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - executive council		3 532	3 976	10 136	33 209	16 840	16 840	32 125	46 241	60 968
Vote 2 - corporate services		2 270	2 387	1 953	2 198	2 774	2 774	2 254	2 384	2 521
Vote 3 - financial services		116 873	127 617	154 372	166 803	168 197	168 197	178 099	199 855	222 110
Vote 4 - development & planning		1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 941	3 793
Vote 5 - health		4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
Vote 6 - community & social services		4 993	8 286	4 927	6 865	8 179	8 179	9 172	12 233	13 297
Vote 7 - public safety		7 675	51 044	48 027	53 115	51 486	51 486	57 687	60 389	59 228
Vote 8 - sport & recreation		2 014	4 755	7 209	5 565	4 640	4 640	4 084	3 572	3 613
Vote 9 - environmental protection		1 855	2 426	2 408	2 562	2 562	2 562	2 679	2 864	3 063
Vote 10 - waste water management		79 242	48 327	55 933	61 372	65 771	65 771	60 538	58 052	61 769
Vote 11 - solid waste management		33 603	38 219	46 347	49 805	47 735	47 735	49 940	52 951	56 024
Vote 12 - roads & transport		12 125	8 085	12 412	4 543	7 340	7 340	2 639	278	4 985
Vote 13 - water services		135 760	147 795	161 037	184 476	167 561	167 561	196 501	216 712	232 291
Vote 14 - electricty		257 052	265 861	266 430	341 045	322 265	322 265	356 019	379 518	413 971
Vote 15 - engineering admin		1 000	1 355	1 434	1 712	1 712	1 712	1 746	1 400	396
Total Revenue by Vote	2	**664 566**	**716 457**	**779 660**	**922 393**	**876 735**	**876 735**	**963 334**	**1 046 540**	**1 145 178**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - executive council		16 667	19 565	26 078	51 931	37 186	37 186	59 273	63 823	68 914
Vote 2 - corporate services		29 856	30 118	39 249	41 162	39 062	39 062	42 836	43 068	45 663
Vote 3 - financial services		43 570	54 926	54 788	55 942	50 686	50 686	62 686	69 800	68 377
Vote 4 - development & planning		16 310	14 751	18 706	22 417	23 397	23 397	24 539	26 118	27 804
Vote 5 - health		4 995	4 578	5 027	7 591	7 416	7 416	7 454	7 940	8 460
Vote 6 - community & social services		11 793	10 574	14 399	19 989	18 446	18 446	21 298	23 713	24 966
Vote 7 - public safety		38 628	73 805	78 854	86 875	86 105	86 105	90 024	95 532	101 063
Vote 8 - sport & recreation		16 413	16 319	19 542	23 360	22 279	22 279	23 960	25 367	26 917
Vote 9 - environmental protection		2 352	2 322	2 423	2 826	2 438	2 438	2 945	3 130	3 329
Vote 10 - waste water management		29 686	29 469	34 833	41 037	40 442	40 442	42 069	43 893	46 126
Vote 11 - solid waste management		40 492	33 311	36 257	51 029	50 577	50 577	53 676	56 195	58 905
Vote 12 - roads & transport		63 057	64 682	65 688	77 374	73 896	73 896	74 702	76 163	77 753
Vote 13 - water services		100 957	106 745	127 295	155 182	143 765	143 765	149 911	161 049	173 193
Vote 14 - electricty		230 917	240 469	269 189	331 022	326 465	326 465	344 573	380 815	421 820
Vote 15 - engineering admin		7 898	7 628	9 021	16 748	15 334	15 334	16 551	17 596	18 712
Total Expenditure by Vote	2	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) for the year	2	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**(53 163)**	**(47 662)**	**(26 824)**



Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - executive council		**3 532**	**3 976**	**10 136**	**33 209**	**16 840**	**16 840**	**32 125**	**46 241**	**60 968**
1.1 - municipal manager		–	0	–	1 857	–	–	–	–	–
1.2 - office of the mayor		14	60	15	–	–	–	–	–	–
1.3 - speakers office		200	200	–	–	–	–	–	–	–
1.4 - councillors		3 318	3 716	4 683	4 906	4 906	4 906	5 538	5 807	6 092
1.5 - savannna		–	–	5 437	26 446	11 934	11 934	26 587	40 434	54 876
Vote 2 - corporate services		**2 270**	**2 387**	**1 953**	**2 198**	**2 774**	**2 774**	**2 254**	**2 384**	**2 521**
2.1 - corporate services admin		124	164	132	194	424	424	208	222	238
2.2 - council building		1 330	1 142	1 532	1 404	1 404	1 404	1 404	1 474	1 548
2.3 - pro		–	–	–	–	–	–	–	–	–
2.4 - it services		154	0	–	–	345	345	–	–	–
2.5 - performance audit		–	–	–	–	–	–	–	–	–
2.6 - human resources		663	1 081	289	600	600	600	642	687	735
Vote 3 - financial services		**116 873**	**127 617**	**154 372**	**166 803**	**168 197**	**168 197**	**178 099**	**199 855**	**222 110**
3.2 - financial sercices - bugdet treasury office		116 873	127 617	154 372	166 803	168 197	168 197	178 099	199 855	222 110
Vote 4 - development & planning		**1 897**	**1 906**	**2 489**	**1 975**	**2 525**	**2 525**	**2 702**	**2 941**	**3 793**
4.1 - development & planning		42	25	12	53	53	53	56	110	764
4.2 - building control		1 633	1 528	1 710	1 644	1 644	1 644	1 759	1 883	2 014
4.3 - town planning		222	353	767	278	828	828	886	948	1 015
Vote 5 - health		**4 674**	**4 417**	**4 545**	**7 149**	**7 149**	**7 149**	**7 149**	**7 149**	**7 149**
5.1 - clinic randvaal		2 512	2 318	3 164	4 257	4 257	4 257	4 257	4 257	4 257
5.2 - clininc meyerton		519	836	421	1 122	1 122	1 122	1 122	1 122	1 122
5.3 - clinic kookrus		1 644	1 263	960	1 770	1 770	1 770	1 770	1 770	1 770
Vote 6 - community & social services		**4 993**	**8 286**	**4 927**	**6 865**	**8 179**	**8 179**	**9 172**	**12 233**	**13 297**
6.1 - library meyerton		4 326	7 788	4 229	4 728	5 992	5 992	8 169	11 177	12 185
6.2 - libaray henley on klip		–	–	–	60	100	100	50	50	50
6.3 - library walkerville		–	–	–	60	60	60	50	50	50
6.4 - library randvaal		–	–	–	60	60	60	50	50	50
6.5 - library sicelo		–	–	–	150	160	160	50	50	50
6.6 - lakeside library		–	–	–	800	800	800	50	50	50
6.7 - cemetries		482	499	613	704	704	704	753	806	862
6.8 - social services admin		185	–	85	304	304	304	–	–	–
Vote 7 - public safety		**7 675**	**51 044**	**48 027**	**53 115**	**51 486**	**51 486**	**57 687**	**60 389**	**59 228**
7.1 - traffic		7 164	49 254	47 181	50 642	50 642	50 642	53 181	55 848	58 649
7.2 - fire		511	1 790	845	2 473	844	844	4 506	4 541	579
Vote 8 - sport & recreation		**2 014**	**4 755**	**7 209**	**5 565**	**4 640**	**4 640**	**4 084**	**3 572**	**3 613**
8.1 - parks		1 920	4 661	788	965	965	965	977	458	490
8.2 - swimming pool		94	94	121	100	100	100	107	114	123
8.3 - sport & recreation amin		–	–	6 300	4 500	3 575	3 575	3 000	3 000	3 000
Vote 9 - environmental protection		**1 855**	**2 426**	**2 408**	**2 562**	**2 562**	**2 562**	**2 679**	**2 864**	**3 063**
9.1 - environmental services		1 855	2 426	2 408	2 562	2 562	2 562	2 679	2 864	3 063
Vote 10 - waste water management		**79 242**	**48 327**	**55 933**	**61 372**	**65 771**	**65 771**	**60 538**	**58 052**	**61 769**
10.1 - main serwerage		58 984	48 327	55 933	61 372	63 029	63 029	60 538	58 052	61 769
10.2 - purification		20 258	–	–	–	2 742	2 742	–	–	–
Vote 11 - solid waste management		**33 603**	**38 219**	**46 347**	**49 805**	**47 735**	**47 735**	**49 940**	**52 951**	**56 024**
11.1 - solid waste management		33 603	38 219	46 347	49 805	47 735	47 735	49 940	52 951	56 024
Vote 12 - roads & transport		**12 125**	**8 085**	**12 412**	**4 543**	**7 340**	**7 340**	**2 639**	**278**	**4 985**
12.1 - roads & stormwater		12 125	8 085	12 412	4 543	7 340	7 340	2 639	278	4 985
12.2 - transport & mechanical workshop		–	–	–	–	–	–	–	–	–
Vote 13 - water services		**135 760**	**147 795**	**161 037**	**184 476**	**167 561**	**167 561**	**196 501**	**216 712**	**232 291**
13.1 - water services		135 760	147 795	161 037	184 476	167 561	167 561	196 501	216 712	232 291
Vote 14 - electricty		**257 052**	**265 861**	**266 430**	**341 045**	**322 265**	**322 265**	**356 019**	**379 518**	**413 971**
14.1 - electricity		257 052	265 861	266 430	341 045	322 265	322 265	356 019	379 518	413 971
Vote 15 - engineering admin		**1 000**	**1 355**	**1 434**	**1 712**	**1 712**	**1 712**	**1 746**	**1 400**	**396**
15.1 - enigineering admin		1 000	1 355	1 434	1 712	1 712	1 712	1 746	1 400	396
Total Revenue by Vote	2	**664 566**	**716 457**	**779 660**	**922 393**	**876 735**	**876 735**	**963 334**	**1 046 540**	**1 145 178**



Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure by Vote	1									
Vote 1 - executive council		**16 667**	**19 565**	**26 078**	**51 931**	**37 186**	**37 186**	**59 273**	**63 823**	**68 914**
1.1 - municipal manager		2 216	2 438	2 769	5 901	4 791	4 791	8 121	8 646	9 205
1.2 - office of the mayor		2 834	2 573	4 675	6 436	6 022	6 022	8 010	8 539	9 104
1.3 - speakers office		3 011	2 728	3 556	4 243	4 261	4 261	4 674	4 649	4 942
1.4 - councillors		8 606	11 826	11 324	12 252	12 189	12 189	13 301	14 100	14 947
1.5 - savannna		–	–	3 755	23 099	9 923	9 923	25 167	27 889	30 716
Vote 2 - corporate services		**29 856**	**30 118**	**39 249**	**41 162**	**39 062**	**39 062**	**42 836**	**43 068**	**45 663**
2.1 - corporate services admin		13 420	11 238	13 196	14 132	13 513	13 513	14 975	15 718	16 508
2.2 - council building		2 181	3 882	5 353	5 037	4 989	4 989	4 208	4 513	4 840
2.3 - pro		709	731	720	780	1 249	1 249	1 249	1 326	1 408
2.4 - it services		2 546	2 995	3 822	4 880	4 601	4 601	6 868	4 937	5 223
2.5 - performance audit		1 124	1 861	2 695	3 403	2 944	2 944	3 032	3 233	3 447
2.6 - human resources		9 876	9 411	13 463	12 930	11 767	11 767	12 504	13 341	14 236
Vote 3 - financial services		**43 570**	**54 926**	**54 788**	**55 942**	**50 686**	**50 686**	**62 686**	**69 800**	**68 377**
3.2 - financial sercices - bugdet treasury office		43 570	54 926	54 788	55 942	50 686	50 686	62 686	69 800	68 377
Vote 4 - development & planning		**16 310**	**14 751**	**18 706**	**22 417**	**23 397**	**23 397**	**24 539**	**26 118**	**27 804**
4.1 - development & planning		6 528	7 164	10 854	11 019	12 792	12 792	13 602	14 500	15 459
4.2 - building control		6 622	5 615	6 242	8 582	7 746	7 746	7 985	8 466	8 980
4.3 - town planning		3 159	1 972	1 610	2 816	2 858	2 858	2 952	3 152	3 365
Vote 5 - health		**4 995**	**4 578**	**5 027**	**7 591**	**7 416**	**7 416**	**7 454**	**7 940**	**8 460**
5.1 - clinic randvaal		2 994	2 789	2 920	4 505	4 449	4 449	4 263	4 544	4 845
5.2 - clininc meyerton		750	658	791	1 267	1 010	1 010	1 024	1 082	1 143
5.3 - clinic kookrus		1 250	1 130	1 317	1 820	1 957	1 957	2 167	2 314	2 473
Vote 6 - community & social services		**11 793**	**10 574**	**14 399**	**19 989**	**18 446**	**18 446**	**21 298**	**23 713**	**24 966**
6.1 - library meyerton		4 948	3 436	5 704	5 830	5 911	5 911	7 841	9 418	9 821
6.2 - libaray henley on klip		609	691	628	826	694	694	1 140	1 216	1 296
6.3 - library walkerville		648	681	787	953	933	933	974	1 038	1 107
6.4 - library randvaal		586	850	948	1 179	1 158	1 158	1 202	1 266	1 336
6.5 - library sicelo		320	195	156	715	710	710	710	722	735
6.6 - lakeside library		–	–	66	1 615	1 189	1 189	1 239	1 324	1 414
6.7 - cemetries		334	376	614	713	700	700	702	737	774
6.8 - social services admin		4 349	4 345	5 497	8 158	7 153	7 153	7 490	7 992	8 483
Vote 7 - public safety		**38 628**	**73 805**	**78 854**	**86 875**	**86 105**	**86 105**	**90 024**	**95 532**	**101 063**
7.1 - traffic		22 885	58 137	62 266	66 240	65 369	65 369	67 874	71 687	75 725
7.2 - fire		15 743	15 668	16 588	20 635	20 736	20 736	22 150	23 845	25 338
Vote 8 - sport & recreation		**16 413**	**16 319**	**19 542**	**23 360**	**22 279**	**22 279**	**23 960**	**25 367**	**26 917**
8.1 - parks		14 437	13 977	17 075	19 775	18 727	18 727	20 346	21 621	23 031
8.2 - swimming pool		626	875	974	1 132	1 111	1 111	1 155	1 223	1 296
8.3 - sport & recreation amin		1 350	1 467	1 494	2 454	2 441	2 441	2 459	2 523	2 590
Vote 9 - environmental protection		**2 352**	**2 322**	**2 423**	**2 826**	**2 438**	**2 438**	**2 945**	**3 130**	**3 329**
9.1 - environmental services		2 352	2 322	2 423	2 826	2 438	2 438	2 945	3 130	3 329
Vote 10 - waste water management		**29 686**	**29 469**	**34 833**	**41 037**	**40 442**	**40 442**	**42 069**	**43 893**	**46 126**
10.1 - main serwerage		19 746	26 160	30 480	36 049	35 070	35 070	36 697	38 225	40 145
10.2 - purification		9 940	3 309	4 352	4 987	5 372	5 372	5 372	5 668	5 982
Vote 11 - solid waste management		**40 492**	**33 311**	**36 257**	**51 029**	**50 577**	**50 577**	**53 676**	**56 195**	**58 905**
11.1 - solid waste management		40 492	33 311	36 257	50 962	50 577	50 577	53 623	56 139	58 845
Vote 12 - roads & transport		**63 057**	**64 682**	**65 688**	**77 374**	**73 896**	**73 896**	**74 702**	**76 163**	**77 753**
12.1 - roads & stormwater		61 146	62 821	63 342	73 632	70 570	70 570	71 110	72 349	73 703
12.2 - transport & mechanical workshop		1 911	1 861	2 346	3 741	3 326	3 326	3 593	3 814	4 050
Vote 13 - water services		**100 957**	**106 745**	**127 295**	**155 182**	**143 765**	**143 765**	**149 911**	**161 049**	**173 193**
13.1 - water services		100 957	106 745	127 295	155 182	143 765	143 765	149 911	161 049	173 193
Vote 14 - electricty		**230 917**	**240 469**	**269 189**	**331 022**	**326 465**	**326 465**	**344 573**	**380 815**	**421 820**
14.1 - electricity		230 917	240 469	269 189	331 022	326 465	326 465	344 573	380 815	421 820
Vote 15 - engineering admin		**7 898**	**7 628**	**9 021**	**16 748**	**15 334**	**15 334**	**16 551**	**17 596**	**18 712**
15.1 - enigineering admin		7 898	7 628	9 021	16 748	15 334	15 334	16 551	17 596	18 712
Total Expenditure by Vote	2	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) for the year	2	**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**(53 163)**	**(47 662)**	**(26 824)**



Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	94 353	106 157	134 780	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	214 832	235 074	243 241	312 005	282 797	282 797	207 218	318 910	350 212	383 103
Service charges - water revenue	2	116 705	133 849	140 230	171 379	150 807	150 807	115 184	172 344	187 855	204 762
Service charges - sanitation revenue	2	24 319	27 252	30 978	35 535	34 347	34 347	25 832	38 223	40 899	43 762
Service charges - refuse revenue	2	21 316	25 363	27 669	33 476	30 558	30 558	22 803	34 261	36 660	39 226
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–
Interest earned - external investments		2 037	4 851	6 012	4 000	4 000	4 000	2 136	3 800	3 990	4 190
Interest earned - outstanding debtors		7 120	6 049	10 186	6 000	8 000	8 000	8 240	8 400	8 820	9 261
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		7 020	48 726	46 888	50 307	50 307	50 307	6 984	52 823	55 464	58 237
Licences and permits		–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Other revenue	2	23 265	21 908	30 894	24 629	33 571	33 571	17 580	31 176	32 881	35 203
Gains on disposal of PPE		–	–	–	–	–	–	(706)	–	–	–
Total Revenue (excluding capital transfers and contributions)		**575 166**	**677 478**	**746 297**	**871 883**	**826 027**	**826 027**	**595 969**	**910 445**	**987 517**	**1 070 833**
Expenditure By Type											
Employee related costs	2	151 170	125 998	172 598	218 912	205 376	205 376	148 286	225 742	242 639	259 434
Remuneration of councillors		7 875	8 741	9 046	9 630	9 630	9 630	7 171	10 741	11 386	12 069
Debt impairment	3	27 323	57 609	70 543	85 368	80 125	80 125	60 094	85 824	91 610	97 711
Depreciation & asset impairment	2	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Finance charges		16 120	16 722	18 899	18 489	17 989	17 989	9 247	17 921	16 382	14 779
Bulk purchases	2	225 660	250 231	271 105	328 033	311 033	311 033	219 227	350 836	394 833	444 530
Other materials	8	–	–	–	–	–	–	–	–	–	–
Contracted services		48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	66 811	78 462	92 109	124 072	113 613	113 613	63 993	117 339	127 612	129 652
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**594 040**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit)		**(78 425)**	**(31 784)**	**(55 052)**	**(112 601)**	**(111 468)**	**(111 468)**	**1 929**	**(106 052)**	**(106 685)**	**(101 169)**
Transfers recognised - capital		32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Contributions recognised - capital	6	57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**54 679**	**(53 163)**	**(47 662)**	**(26 824)**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		91	–	–	250	169	169	169	–	–	–
Vote 3 - financial services		–	20	–	–	43	43	–	35	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		579	5 643	366	–	–	–	–	1 500	3 000	4 000
Vote 7 - public safety		2 261	1 207	–	2 000	280	280	10	4 200	6 500	–
Vote 8 - sport & recreation		1 848	4 343	1 784	2 500	2 322	2 322	791	3 100	3 000	3 000
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		42 161	13 505	3 606	13 900	14 485	14 485	6 722	14 845	6 420	7 800
Vote 11 - solid waste management		1 924	3 158	–	1 300	180	180	–	–	–	–
Vote 12 - roads & transport		14 455	16 333	18 104	4 443	11 794	11 794	8 344	2 539	378	5 885
Vote 13 - water services		10 951	7 341	5 606	4 000	2 943	2 943	637	12 600	16 300	15 400
Vote 14 - electricty		20 035	15 139	4 261	13 500	12 295	12 295	384	20 500	12 700	17 500
Vote 15 - engineering admin		1 014	9 959	14	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**95 319**	**76 647**	**33 740**	**41 893**	**44 511**	**44 511**	**17 058**	**59 319**	**48 298**	**53 585**
Single-year expenditure ***to be appropriated***	2										
Vote 1 - executive council		18	631	1 075	3 347	2 079	2 079	79	2 070	12 545	24 160
Vote 2 - corporate services		1 404	2 084	1 754	930	5 279	5 279	429	665	680	670
Vote 3 - financial services		31	194	117	300	338	338	338	50	55	60
Vote 4 - development & planning		–	36	118	–	–	–	–	50	100	750
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		962	393	1 037	2 750	3 316	3 316	1 181	1 030	2 670	860
Vote 7 - public safety		–	–	1 714	640	776	776	770	400	–	–
Vote 8 - sport & recreation		–	–	6 624	3 400	3 336	3 336	1 238	705	630	1 145
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	8 285	5 570	8 541	8 541	5 399	1 500	–	760
Vote 11 - solid waste management		–	–	3 834	5 750	5 757	5 757	2 779	2 020	1 150	1 200
Vote 12 - roads & transport		–	–	2 267	3 000	2 842	2 842	928	4 100	200	–
Vote 13 - water services		–	–	2 376	15 010	11 300	11 300	5 280	6 300	790	1 450
Vote 14 - electricty		396	5 578	6 022	9 200	4 503	4 503	2 471	3 700	9 650	2 200
Vote 15 - engineering admin		–	608	95	–	–	–	73	60	–	–
Capital single-year expenditure sub-total		**2 811**	**9 524**	**35 317**	**49 897**	**48 068**	**48 068**	**20 965**	**22 650**	**28 470**	**33 255**
Total Capital Expenditure - Vote		**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**
Capital Expenditure - Standard											
Governance and administration		**1 544**	**2 929**	**2 107**	**1 480**	**5 898**	**5 898**	**935**	**1 400**	**735**	**730**
Executive and council		18	631	236	–	68	68	–	650	–	–
Budget and treasury office		31	214	117	300	381	381	338	85	55	60
Corporate services		1 494	2 084	1 754	1 180	5 448	5 448	598	665	680	670
Community and public safety		**5 651**	**11 586**	**12 363**	**14 637**	**12 041**	**12 041**	**4 070**	**12 355**	**28 345**	**33 165**
Community and social services		3 165	6 036	1 402	2 750	3 316	3 316	1 181	2 530	5 670	4 860
Sport and recreation		225	4 343	8 407	5 900	5 659	5 659	2 029	3 805	3 630	4 145
Public safety		2 261	1 207	1 714	2 640	1 056	1 056	780	4 600	6 500	–
Housing		–	–	839	3 347	2 011	2 011	79	1 420	12 545	24 160
Health		–	–		–	–	–	–	–	–	–
Economic and environmental services		**14 455**	**16 369**	**20 489**	**7 443**	**14 635**	**14 635**	**9 272**	**6 689**	**678**	**6 635**
Planning and development		–	36	118	–	–	–	–	50	100	750
Road transport		14 455	16 333	20 371	7 443	14 635	14 635	9 272	6 639	578	5 885
Environmental protection		–	–		–	–	–	–	–	–	–
Trading services		**76 481**	**55 287**	**34 098**	**68 230**	**60 005**	**60 005**	**23 744**	**61 525**	**47 010**	**46 310**
Electricity		21 445	31 284	10 391	22 700	16 798	16 798	2 927	24 260	22 350	19 700
Water		10 951	7 341	7 982	19 010	14 243	14 243	5 917	18 900	17 090	16 850
Waste water management		42 161	13 505	11 891	19 470	23 026	23 026	12 121	16 345	6 420	8 560
Waste management		1 924	3 158	3 834	7 050	5 937	5 937	2 779	2 020	1 150	1 200
Other		**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	3	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**
Funded by:											
National Government		26 711	26 400	28 680	33 563	36 305	36 305	17 915	38 039	40 078	45 785
Provincial Government					3 600	2 859	2 859	626	2 330	2 300	800
District Municipality						345	345	129			
Other transfers and grants		2 737	9 284	1 302							
Transfers recognised - capital	4	**29 448**	**35 683**	**29 982**	**37 163**	**39 509**	**39 509**	**18 670**	**40 369**	**42 378**	**46 585**
Public contributions & donations	5	55 714	1 068	4 535	13 347	10 959	10 959	735	12 520	16 645	27 760
Borrowing	6	3 112	35 919	19 239	35 610	30 854	30 854	15 440	20 100	11 750	4 920
Internally generated funds		9 855	13 501	15 301	5 670	11 257	11 257	3 177	8 980	5 995	7 575
Total Capital Funding	7	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**38 022**	**81 969**	**76 768**	**86 840**



Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–
1.1 - municipal manager		–	–	–	–	–	–	–	–	–	–
1.2 - office of the mayor		–	–	–	–	–	–	–	–	–	–
1.3 - speakers office		–	–	–	–	–	–	–	–	–	–
1.4 - councillors		–	–	–	–	–	–	–	–	–	–
1.5 - savannna		–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		**91**	**–**	**–**	**250**	**169**	**169**	**169**	**–**	**–**	**–**
2.1 - corporate services admin		–	–	–	250	169	169	169	–	–	–
2.2 - council building		–	–	–	–	–	–	–	–	–	–
2.3 - pro		–	–	–	–	–	–	–	–	–	–
2.4 - it services		91	–	–	–	–	–	–	–	–	–
2.5 - performance audit		–	–	–	–	–	–	–	–	–	–
2.6 - human resources		–	–	–	–	–	–	–	–	–	–
Vote 3 - financial services		**–**	**20**	**–**	**–**	**43**	**43**	**–**	**35**	**–**	**–**
3.2 - financial sercices - bugdet treasury office		–	20	–	–	43	43	–	35	–	–
Vote 4 - development & planning		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
4.1 - development & planning		–	–	–	–	–	–	–	–	–	–
4.2 - building control		–	–	–	–	–	–	–	–	–	–
4.3 - town planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.1 - clinic randvaal		–	–	–	–	–	–	–	–	–	–
5.2 - clininc meyerton		–	–	–	–	–	–	–	–	–	–
5.3 - clinic kookrus		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		**579**	**5 643**	**366**	**–**	**–**	**–**	**–**	**1 500**	**3 000**	**4 000**
6.1 - library meyerton		–	4 914	366	–	–	–	–	1 500	3 000	4 000
6.2 - libaray henley on klip		–	–	–	–	–	–	–	–	–	–
6.3 - library walkerville		–	–	–	–	–	–	–	–	–	–
6.4 - library randvaal		–	–	–	–	–	–	–	–	–	–
6.5 - library sicelo		–	–	–	–	–	–	–	–	–	–
6.6 - lakeside library		579	–	–	–	–	–	–	–	–	–
6.7 - cemetries		–	729	–	–	–	–	–	–	–	–
6.8 - social services admin		–	–	–	–	–	–	–	–	–	–
Vote 7 - public safety		**2 261**	**1 207**	**–**	**2 000**	**280**	**280**	**10**	**4 200**	**6 500**	**–**
7.1 - traffic		1 451	–	–	–	80	80	–	–	–	–
7.2 - fire		811	1 207	–	2 000	200	200	10	4 200	6 500	–
Vote 8 - sport & recreation		**1 848**	**4 343**	**1 784**	**2 500**	**2 322**	**2 322**	**791**	**3 100**	**3 000**	**3 000**
8.1 - parks		1 848	4 343	–	–	522	522	121	100	–	–
8.2 - swimming pool		–	–	–	–	–	–	–	–	–	–
8.3 - sport & recreation amin		–	–	1 784	2 500	1 800	1 800	670	3 000	3 000	3 000
Vote 9 - environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9.1 - environmental services		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		**42 161**	**13 505**	**3 606**	**13 900**	**14 485**	**14 485**	**6 722**	**14 845**	**6 420**	**7 800**
10.1 - main serwerage		24 391	13 098	3 025	13 900	14 485	14 485	6 722	14 595	6 420	7 800
10.2 - purification		17 770	407	581	–	–	–	–	250	–	–
Vote 11 - solid waste management		**1 924**	**3 158**	**–**	**1 300**	**180**	**180**	**–**	**–**	**–**	**–**
11.1 - solid waste management		1 924	3 158	–	1 300	180	180	–	–	–	–
Vote 12 - roads & transport		**14 455**	**16 333**	**18 104**	**4 443**	**11 794**	**11 794**	**8 344**	**2 539**	**378**	**5 885**
12.1 - roads & stormwater		14 066	16 004	18 093	4 443	11 794	11 794	8 344	2 539	378	5 885
12.2 - transport & mechanical workshop		388	329	11	–	–	–	–	–	–	–
Vote 13 - water services		**10 951**	**7 341**	**5 606**	**4 000**	**2 943**	**2 943**	**637**	**12 600**	**16 300**	**15 400**
13.1 - water services		10 951	7 341	5 606	4 000	2 943	2 943	637	12 600	16 300	15 400
Vote 14 - electricty		**20 035**	**15 139**	**4 261**	**13 500**	**12 295**	**12 295**	**384**	**20 500**	**12 700**	**17 500**
14.1 - electricity		20 035	15 139	4 261	13 500	12 295	12 295	384	20 500	12 700	17 500
Vote 15 - engineering admin		**1 014**	**9 959**	**14**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - enigineering admin		1 014	9 959	14	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**95 319**	**76 647**	**33 740**	**41 893**	**44 511**	**44 511**	**17 058**	**59 319**	**48 298**	**53 585**



Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - executive council		18	631	1 075	3 347	2 079	2 079	79	2 070	12 545	24 160
1.1 - municipal manager		–	80	–	–	–	–	–	–	–	–
1.2 - office of the mayor		–	–	227	–	68	68	–	650	–	–
1.3 - speakers office		18	550	9	–	–	–	–	–	–	–
1.4 - councillors		–	–	–	–	–	–	–	–	–	–
1.5 - savannna		–	–	839	3 347	2 011	2 011	79	1 420	12 545	24 160
Vote 2 - corporate services		1 404	2 084	1 754	930	5 279	5 279	429	665	680	670
2.1 - corporate services admin		31	1 227	669	80	485	485	31	10	10	–
2.2 - council building		415	91	131	–	345	345	129	–	–	–
2.3 - pro		–	–	–	–	–	–	–	–	–	–
2.4 - it services		553	632	524	500	4 200	4 200	55	635	635	635
2.5 - performance audit		–	–	–	–	–	–	–	–	–	–
2.6 - human resources		405	135	431	350	249	249	213	20	35	35
Vote 3 - financial services		31	194	117	300	338	338	338	50	55	60
3.2 - financial sercices - bugdet treasury office		31	194	117	300	338	338	338	50	55	60
Vote 4 - development & planning		–	36	118	–	–	–	–	50	100	750
4.1 - development & planning		–	36	118	–	–	–	–	50	100	750
4.2 - building control		–	–	–	–	–	–	–	–	–	–
4.3 - town planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
5.1 - clinic randvaal		–	–	–	–	–	–	–	–	–	–
5.2 - clininc meyerton		–	–	–	–	–	–	–	–	–	–
5.3 - clinic kookrus		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		962	393	1 037	2 750	3 316	3 316	1 181	1 030	2 670	860
6.1 - library meyerton		962	210	549	1 170	1 350	1 350	258	580	2 050	550
6.2 - libaray henley on klip		–	–	33	60	100	100	50	50	50	50
6.3 - library walkerville		–	–	52	60	60	60	32	50	50	50
6.4 - library randvaal		–	–	56	60	60	60	34	50	50	50
6.5 - library sicelo		–	–	23	150	160	160	40	50	50	50
6.6 - lakeside library		–	–	11	800	1 000	1 000	221	50	50	50
6.7 - cemetries		–	–	–	150	150	150	–	150	–	–
6.8 - social services admin		–	183	312	300	436	436	546	50	370	60
Vote 7 - public safety		–	–	1 714	640	776	776	770	400	–	–
7.1 - traffic		–	–	892	640	605	605	599	400	–	–
7.2 - fire		–	–	822	–	171	171	171	–	–	–
Vote 8 - sport & recreation		–	–	6 624	3 400	3 336	3 336	1 238	705	630	1 145
8.1 - parks		–	–	1 399	1 060	1 241	1 241	1 070	705	460	1 135
8.2 - swimming pool		–	–	87	–	–	–	–	–	–	10
8.3 - sport & recreation amin		–	–	5 137	2 340	2 095	2 095	168	–	170	–
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
9.1 - environmental services		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	8 285	5 570	8 541	8 541	5 399	1 500	–	760
10.1 - main serwerage		–	–	7 740	5 000	5 229	5 229	2 653	1 300	–	760
10.2 - purification		–	–	545	570	3 312	3 312	2 746	200	–	–
Vote 11 - solid waste management		–	–	3 834	5 750	5 757	5 757	2 779	2 020	1 150	1 200
11.1 - solid waste management		–	–	3 834	5 750	5 757	5 757	2 779	2 020	1 150	1 200
Vote 12 - roads & transport		–	–	2 267	3 000	2 842	2 842	928	4 100	200	–
12.1 - roads & stormwater		–	–	2 245	3 000	2 842	2 842	928	4 100	200	–
12.2 - transport & mechanical workshop		–	–	22	–	–	–	–	–	–	–
Vote 13 - water services		–	–	2 376	15 010	11 300	11 300	5 280	6 300	790	1 450
13.1 - water services		–	–	2 376	15 010	11 300	11 300	5 280	6 300	790	1 450
Vote 14 - electricty		396	5 578	6 022	9 200	4 503	4 503	2 471	3 700	9 650	2 200
14.1 - electricity		396	5 578	6 022	9 200	4 503	4 503	2 471	3 700	9 650	2 200
Vote 15 - engineering admin		–	608	95	–	–	–	73	60	–	–
15.1 - enigineering admin		–	608	95	–	–	–	73	60	–	–
Capital single-year expenditure sub-total		2 811	9 524	35 317	49 897	48 068	48 068	20 965	22 650	28 470	33 255
Total Capital Expenditure		98 130	86 172	69 057	91 790	92 579	92 579	38 022	81 969	76 768	86 840

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Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	95 151	114 927	107 062	153 022	153 022	153 022	92 256	165 968	182 107	199 851
Other debtors		1 662	1 464	16 732	16 258	16 258	16 258	7 016	17 496	18 965	20 566
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	6 499	6 842	8 727	7 963	7 963	7 963	9 908	8 440	8 930	9 448
Total current assets		**143 796**	**214 703**	**208 041**	**215 016**	**227 784**	**227 784**	**258 029**	**236 622**	**248 119**	**268 435**
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments											
Investment property		47 515	47 487	46 930	47 487	46 930	46 930	46 930	46 930	46 930	46 930
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	2 102 551	2 067 228	2 040 412	1 956 332	1 988 122	1 988 122	2 023 207	1 925 222	1 857 121	1 799 092
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1 231	1 361	497	1 361	497	497	497	497	497	497
Other non-current assets		19	19	19	19	19	19	19	19	19	19
Total non current assets		**2 151 315**	**2 116 095**	**2 087 858**	**2 005 200**	**2 035 568**	**2 035 568**	**2 070 652**	**1 972 668**	**1 904 567**	**1 846 538**
TOTAL ASSETS		**2 295 112**	**2 330 798**	**2 295 899**	**2 220 216**	**2 263 352**	**2 263 352**	**2 328 681**	**2 209 290**	**2 152 685**	**2 114 973**
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	11 802	12 743	20 865	20 776	20 776	20 776	20 865	23 978	25 785	25 688
Consumer deposits		9 804	10 274	11 647	12 431	12 431	12 431	13 723	13 483	14 794	16 236
Trade and other payables	4	71 518	94 290	83 583	124 443	111 986	111 986	64 575	116 318	123 065	130 203
Provisions		–	426	464	482	482	482	464	511	541	572
Total current liabilities		**93 125**	**117 732**	**116 559**	**158 132**	**145 675**	**145 675**	**99 627**	**154 291**	**164 185**	**172 699**
Non current liabilities											
Borrowing		144 907	184 901	157 347	147 315	147 315	147 315	155 179	134 973	113 238	90 770
Provisions		77 741	41 631	38 000	47 128	47 128	47 128	35 202	49 956	52 854	55 919
Total non current liabilities		**222 648**	**226 531**	**195 346**	**194 444**	**194 444**	**194 444**	**190 381**	**184 929**	**166 091**	**146 689**
TOTAL LIABILITIES		**315 773**	**344 264**	**311 905**	**352 576**	**340 119**	**340 119**	**290 009**	**339 220**	**330 277**	**319 388**
NET ASSETS	5	**1 979 339**	**1 986 534**	**1 983 994**	**1 867 640**	**1 923 234**	**1 923 234**	**2 038 672**	**1 870 070**	**1 822 409**	**1 795 585**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 979 339	1 873 075	1 874 997	1 731 441	1 788 167	1 788 167	1 944 093	1 739 481	1 691 535	1 668 291
Reserves	4	–	113 460	108 996	136 199	135 066	135 066	94 579	130 589	130 874	127 294
		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**1 979 339**	**1 986 534**	**1 983 994**	**1 867 640**	**1 923 234**	**1 923 234**	**2 038 672**	**1 870 070**	**1 822 409**	**1 795 585**



Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		100 704	88 976	125 334	145 986	144 038	144 038	109 814	154 255	165 053	176 607
Service charges		377 171	421 538	442 119	552 395	498 509	498 509	371 037	468 908	516 123	564 402
Other revenue		25 756	11 852	12 929	(4 029)	(22 635)	(22 635)	15 363	99 759	104 690	120 957
Government - operating	1	64 200	68 249	75 418	88 565	87 602	87 602	80 884	96 253	105 683	116 483
Government - capital	1	32 006	36 316	30 027	37 163	39 509	39 509	39 490	40 369	42 378	46 585
Interest		2 037	10 900	16 198	10 000	12 000	12 000	2 136	12 200	12 810	13 451
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(511 903)	(534 613)	(613 161)	(733 446)	(663 413)	(663 413)	(500 296)	(768 638)	(840 361)	(913 947)
Finance charges		(13 276)	(16 722)	(18 899)	(18 489)	(17 989)	(17 989)	(9 247)	(17 921)	(16 382)	(14 779)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**76 695**	**86 495**	**69 966**	**78 147**	**77 622**	**77 622**	**109 182**	**85 185**	**89 994**	**109 759**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	9 730	2 485	100	100	100	–	100	100	100
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(53 274)	(86 172)	(68 969)	(91 790)	(92 579)	(92 579)	(38 022)	(81 969)	(76 768)	(86 840)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(53 274)**	**(76 442)**	**(66 485)**	**(91 690)**	**(92 479)**	**(92 479)**	**(38 022)**	**(81 869)**	**(76 668)**	**(86 740)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		1 293	(4 677)	(10 819)	10 459	4 993	4 993	4 930	15 300	4 050	3 220
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		10 419	45 610	(8 613)	(19 584)	(15 114)	(15 114)	(2 762)	(24 440)	(23 978)	(25 785)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**11 713**	**40 934**	**(19 432)**	**(9 125)**	**(10 121)**	**(10 121)**	**2 168**	**(9 140)**	**(19 928)**	**(22 565)**
NET INCREASE/ (DECREASE) IN CASH HELD		**35 134**	**50 987**	**(15 951)**	**(22 669)**	**(24 978)**	**(24 978)**	**73 328**	**(5 824)**	**(6 602)**	**454**
Cash/cash equivalents at the year begin:	2	**5 350**	**40 484**	**91 471**	**60 442**	**75 520**	**75 520**	**75 520**	**50 542**	**44 718**	**38 116**
Cash/cash equivalents at the year end:	2	**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**148 848**	**44 718**	**38 116**	**38 570**



Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Other current investments > 90 days		0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**148 848**	**44 718**	**38 116**	**38 570**
Application of cash and investments											
Unspent conditional transfers		–	–	149	–	–	–	149	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(22 391)	(16 281)	(31 694)	(32 987)	(45 444)	(45 444)	(27 897)	(54 304)	(63 932)	(74 785)
Other provisions		77 741	42 057	32 266	37 912	40 381	41 413	40 469	43 910	46 457	49 554
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	22 012	58 982	53 129	23 204	32 209	31 750	74 559	28 474	30 469	32 606
Total Application of cash and investments:		**77 362**	**84 757**	**53 850**	**28 129**	**27 145**	**27 719**	**87 280**	**18 080**	**12 994**	**7 375**
Surplus(shortfall)		**(36 877)**	**6 714**	**21 670**	**9 645**	**23 397**	**22 823**	**61 568**	**26 637**	**25 122**	**31 195**

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Choose name from list - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	**70 480**	**55 975**	**43 399**	**55 390**	**66 413**	**66 413**	**45 819**	**27 973**	**36 355**
Infrastructure - Road transport		12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Infrastructure - Electricity		18 219	9 142	5 693	15 500	13 491	13 491	23 300	13 250	16 500
Infrastructure - Water		9 335	6 150	1 043	10 300	10 480	10 480	8 100	1 300	1 400
Infrastructure - Sanitation		22 442	11 949	468	450	3 192	3 192	2 500	–	–
Infrastructure - Other		–	–	766	2 500	4 500	4 500	4 480	4 480	980
Infrastructure		*62 308*	*35 353*	*20 941*	*35 493*	*46 049*	*46 049*	*41 269*	*21 558*	*24 115*
Community		670	7 918	7 296	2 500	2 997	2 997	350	3 550	7 050
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	7 501	12 703	15 162	17 397	17 367	17 367	4 200	2 865	5 190
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**27 650**	**30 197**	**25 658**	**36 400**	**26 166**	**26 166**	**36 150**	**48 795**	**50 485**
Infrastructure - Road transport		1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Infrastructure - Electricity		959	653	–	–	–	–	10	8 010	1 000
Infrastructure - Water		1 615	1 191	6 389	8 650	4 238	4 238	10 800	15 500	14 500
Infrastructure - Sanitation		19 499	833	10 651	1 100	1 100	1 100	1 200	1 020	1 200
Infrastructure - Other		979	–	–	1 500	1 500	1 500	200	1 230	1 280
Infrastructure		*24 807*	*9 477*	*25 658*	*13 250*	*8 838*	*8 838*	*16 210*	*25 760*	*17 980*
Community		1 623	729	–	2 500	1 800	1 800	4 500	2 700	1 000
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	824	19 991	–	20 650	15 528	15 528	15 440	20 335	31 505
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		396	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		14 066	14 912	21 589	8 743	16 385	16 385	6 889	2 528	5 235
Infrastructure - Electricity		19 179	9 795	5 693	15 500	13 491	13 491	23 310	21 260	17 500
Infrastructure - Water		10 951	7 341	7 432	18 950	14 718	14 718	18 900	16 800	15 900
Infrastructure - Sanitation		41 940	12 782	11 119	1 550	4 292	4 292	3 700	1 020	1 200
Infrastructure - Other		979	–	766	4 000	6 000	6 000	4 680	5 710	2 260
Infrastructure		*87 115*	*44 830*	*46 599*	*48 743*	*54 887*	*54 887*	*57 479*	*47 318*	*42 095*
Community		2 294	8 647	7 296	5 000	4 797	4 797	4 850	6 250	8 050
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		8 325	32 694	15 162	38 047	32 895	32 895	19 640	23 200	36 695
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		396	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**81 969**	**76 768**	**86 840**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		2 147 641	2 105 798	631 670	521 863	559 085	559 085	497 299	430 037	364 643
Infrastructure - Electricity		0	0	644 841	635 547	633 539	633 539	643 357	641 307	637 547
Infrastructure - Water		0	–	193 232	208 245	204 013	204 013	208 195	206 095	205 195
Infrastructure - Sanitation		(0)	0	308 370	308 142	310 884	310 884	310 292	307 612	307 792
Infrastructure - Other		(17 614)	(28 079)	142 669	130 403	132 403	132 403	131 083	132 113	128 663
Infrastructure		*2 130 027*	*2 077 719*	*1 920 781*	*1 804 201*	*1 839 924*	*1 839 924*	*1 790 226*	*1 717 165*	*1 643 841*
Community		(5)	0	79 026	80 998	80 796	80 796	80 848	82 248	84 048
Heritage assets		19	19	19	19	19	19	19	19	19
Investment properties		47 515	47 487	46 930	47 487	46 930	46 930	46 930	46 930	46 930
Other assets		(27 472)	(10 491)	40 605	71 133	67 403	67 403	54 148	57 708	71 203
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		1 231	1 361	497	1 361	497	497	497	497	497
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 151 315**	**2 116 095**	**2 087 858**	**2 005 200**	**2 035 568**	**2 035 568**	**1 972 668**	**1 904 567**	**1 846 538**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		109 753	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869
Repairs and Maintenance by Asset Class	3	28 676	30 203	41 066	59 118	54 908	54 908	54 909	58 368	62 046
Infrastructure - Road transport		17 104	17 873	18 263	20 205	17 330	17 330	17 330	18 421	19 582
Infrastructure - Electricity		3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Infrastructure - Water		1 038	1 588	2 156	3 250	3 083	3 083	3 083	3 277	3 484
Infrastructure - Sanitation		2 387	2 694	3 740	6 597	6 736	6 736	6 736	7 160	7 612
Infrastructure - Other		(379)	(1 344)	449	–	–	–	–	–	–
Infrastructure		*23 422*	*23 762*	*28 637*	*34 920*	*31 888*	*31 888*	*31 888*	*33 897*	*36 033*
Community		292	494	3 421	7 757	7 337	7 337	7 337	7 800	8 291
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	4 962	5 948	9 008	16 441	15 683	15 683	15 684	16 672	17 722
TOTAL EXPENDITURE OTHER ITEMS		**138 429**	**145 688**	**154 010**	**203 987**	**199 777**	**199 777**	**199 778**	**203 237**	**206 915**
Renewal of Existing Assets as % of total capex		*28.2%*	*35.0%*	*37.2%*	*39.7%*	*28.3%*	*28.3%*	*44.1%*	*63.6%*	*58.1%*
Renewal of Existing Assets as % of deprecn"		*25.2%*	*26.1%*	*22.7%*	*25.1%*	*18.1%*	*18.1%*	*25.0%*	*33.7%*	*34.8%*
R&M as a % of PPE		*1.4%*	*1.5%*	*2.0%*	*3.0%*	*2.8%*	*2.8%*	*2.9%*	*3.1%*	*3.4%*
Renewal and R&M as a % of PPE		*3.0%*	*3.0%*	*3.0%*	*5.0%*	*4.0%*	*4.0%*	*5.0%*	*6.0%*	*6.0%*

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		38 922	38 922	38 922	39 700	39 700	39 700	40 097	40 502	40 915
Piped water inside yard (but not in dwelling)		10 752	10 752	10 752	10 968	10 968	10 968	11 077	11 189	11 303
Using public tap (at least min.service level)	2	2 934	2 934	2 934	2 992	2 992	2 992	3 022	3 053	3 084
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		52 608	52 608	52 608	53 660	53 660	53 660	54 196	54 744	55 302
Using public tap (< min.service level)	3	4 788	4 788	4 788	4 884	4 884	4 884	4 933	4 983	5 034
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		2 532	2 532	2 532	2 582	2 582	2 582	2 608	2 634	2 661
Below Minimum Service Level sub-total		7 320	7 320	7 320	7 466	7 466	7 466	7 541	7 617	7 695
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 737**	**62 361**	**62 997**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		34 740	34 740	34 740	35 434	35 434	35 434	35 789	36 150	36 519
Flush toilet (with septic tank)		11 010	11 010	11 010	11 230	11 230	11 230	11 342	11 457	11 574
Chemical toilet		3 684	3 684	3 684	3 758	3 758	3 758	3 795	3 834	3 873
Pit toilet (ventilated)		954	954	954	974	974	974	983	993	1 003
Other toilet provisions (> min.service level)		7 038	7 038	7 038	7 178	7 178	7 178	7 250	7 323	7 398
Minimum Service Level and Above sub-total		57 426	57 426	57 426	58 574	58 574	58 574	59 159	59 757	60 366
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		1 290	1 290	1 290	1 316	1 316	1 316	1 329	1 342	1 356
No toilet provisions		1 212	1 212	1 212	1 236	1 236	1 236	1 248	1 261	1 274
Below Minimum Service Level sub-total		2 502	2 502	2 502	2 552	2 552	2 552	2 577	2 603	2 630
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 736**	**62 360**	**62 996**
Energy:										
Electricity (at least min.service level)		31 812	31 812	31 812	32 448	32 448	32 448	32 773	33 104	33 442
Electricity - prepaid (min.service level)		15 000	15 000	15 000	15 300	15 300	15 300	15 453	15 609	15 768
Minimum Service Level and Above sub-total		46 812	46 812	46 812	47 748	47 748	47 748	48 226	48 713	49 210
Electricity (< min.service level)		726	726	726	740	740	740	748	755	763
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		12 390	12 390	12 390	12 638	12 638	12 638	12 764	12 893	13 024
Below Minimum Service Level sub-total		13 116	13 116	13 116	13 378	13 378	13 378	13 512	13 648	13 787
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 738**	**62 361**	**62 997**
Refuse:										
Removed at least once a week		49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
Minimum Service Level and Above sub-total		49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
Removed less frequently than once a week		606	606	606	618	618	618	624	631	637
Using communal refuse dump		1 158	1 158	1 158	1 182	1 182	1 182	1 193	1 205	1 217
Using own refuse dump		6 354	6 354	6 354	6 482	6 482	6 482	6 546	6 612	6 679
Other rubbish disposal		726	726	726	740	740	740	748	755	763
No rubbish disposal		1 896	1 896	1 896	1 934	1 934	1 934	1 953	1 973	1 993
Below Minimum Service Level sub-total		10 740	10 740	10 740	10 956	10 956	10 956	11 064	11 176	11 290
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 128**	**61 128**	**61 128**	**61 738**	**62 361**	**62 997**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		12 644	12 644	12 644	12 897	12 897	12 897	13 155	13 418	13 681
Sanitation (free minimum level service)		1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Electricity/other energy (50kwh per household per month)		363	363	363	370	370	370	378	385	392
Refuse (removed at least once a week)		1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		16 387	16 017	20 481	18 120	18 595	18 595	12 701	20 465	22 307
Sanitation (free sanitation service to **indigent households**)		1 531	1 701	682	1 188	1 188	1 188	882	2 049	2 193
Electricity/other energy (50kwh per **indigent** household per month)		4 790	53	1 100	2 762	2 762	2 762	384	2 998	3 358
Refuse (removed once a week **for indigent households**)		695	772	850	918	918	918	703	1 652	1 768
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**23 403**	**18 543**	**23 113**	**22 988**	**23 463**	**23 463**	**14 670**	**27 165**	**29 625**
Highest level of free service provided per household										
Property rates (R value threshold)		75 000	75 000	150	150	150	150	161	172	184
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)								–	–	–
Sanitation (Rand per household per month)		123	123	158	171	171	171	183	196	210
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		80	124	136	147	147	147	158	169	180
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		58 716	60 828	62 298	70 789	71 838	71 838	53 839	76 606	81 968
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**58 716**	**60 828**	**62 298**	**70 789**	**71 838**	**71 838**	**53 839**	**76 606**	**81 968**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Choose name from list - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		153 069	166 985	197 079	216 776	215 876	215 876	163 653	230 861	247 021	264 313
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		58 716	60 828	62 298	70 789	71 838	71 838	53 839	76 606	81 968	87 706
Net Property Rates		**94 353**	**106 157**	**134 780**	**145 986**	**144 038**	**144 038**	**109 814**	**154 255**	**165 053**	**176 607**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		219 622	235 127	244 341	314 767	285 559	285 559	207 602	321 908	353 571	386 865
less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***											
less Cost of Free Basis Services (50 kwh per indigent household per month)		4 790	53	1 100	2 762	2 762	2 762	384	2 998	3 358	3 761
Net Service charges - electricity revenue		**214 832**	**235 074**	**243 241**	**312 005**	**282 797**	**282 797**	**207 218**	**318 910**	**350 212**	**383 103**
Service charges - water revenue	6										
Total Service charges - water revenue		**133 092**	**149 866**	**160 711**	**189 499**	**169 402**	**169 402**	**127 885**	**192 809**	**210 162**	**229 076**
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		16 387	16 017	20 481	18 120	18 595	18 595	12 701	20 465	22 307	24 314
Net Service charges - water revenue		**116 705**	**133 849**	**140 230**	**171 379**	**150 807**	**150 807**	**115 184**	**172 344**	**187 855**	**204 762**
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		**25 850**	**28 953**	**31 660**	**36 723**	**35 535**	**35 535**	**26 714**	**40 272**	**43 091**	**46 108**
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***											
less Cost of Free Basis Services (free sanitation service to indigent households)		1 531	1 701	682	1 188	1 188	1 188	882	2 049	2 193	2 346
Net Service charges - sanitation revenue		**24 319**	**27 252**	**30 978**	**35 535**	**34 347**	**34 347**	**25 832**	**38 223**	**40 899**	**43 762**
Service charges - refuse revenue	6										
Total refuse removal revenue		22 011	26 135	28 519	34 394	31 476	31 476	23 507	35 914	38 427	41 117
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
less Cost of Free Basis Services (removed once a week to indigent households)		695	772	850	918	918	918	703	1 652	1 768	1 892
Net Service charges - refuse revenue		**21 316**	**25 363**	**27 669**	**33 476**	**30 558**	**30 558**	**22 803**	**34 261**	**36 660**	**39 226**
Other Revenue by source											
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Other Revenue		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		23 265	21 908	30 894	24 629	33 571	33 571	17 580	31 176	32 881	35 203
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Departtmental Charges		–	–	–	–	–	–	–	–	–	–
	3										
Total 'Other' Revenue	1	**23 265**	**21 908**	**30 894**	**24 629**	**33 571**	**33 571**	**17 580**	**31 176**	**32 881**	**35 203**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	120 361	94 386	137 771	179 209	167 081	167 081	121 802	184 605	198 623	212 337
Pension and UIF Contributions		890	931	917	1 260	1 365	1 365	892	1 439	1 539	1 647
Medical Aid Contributions		7 882	8 329	8 610	12 511	11 896	11 896	7 437	12 196	13 049	13 963
Overtime		6 927	7 098	7 282	9 537	8 907	8 907	6 638	10 942	11 708	12 527
Performance Bonus		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		13 124	13 194	15 726	12 472	12 330	12 330	8 890	12 589	13 470	14 413
Cellphone Allowance		230	223	205	257	217	217	147	219	235	251
Housing Allowances		829	743	767	1 405	1 303	1 303	888	1 359	1 454	1 556
Other benefits and allowances		928	1 093	1 320	2 262	2 276	2 276	1 592	2 392	2 560	2 739
Payments in lieu of leave		–	–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	4	–	–	–	–	–	–	–	–	–	–
sub-total	5	**151 170**	**125 998**	**172 598**	**218 912**	**205 376**	**205 376**	**148 286**	**225 742**	**242 639**	**259 434**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**151 170**	**125 998**	**172 598**	**218 912**	**205 376**	**205 376**	**148 286**	**225 742**	**242 639**	**259 434**
Contributions recognised - capital											
List contributions by contract		57 394	2 664	3 335	13 347	11 199	11 199	13 259	12 520	16 645	27 760
Total Contributions recognised - capital		**57 394**	**2 664**	**3 335**	**13 347**	**11 199**	**11 199**	**13 259**	**12 520**	**16 645**	**27 760**
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	–	–	–	–	–	–	–	–

Depreciation resulting from revaluation of PPE	10	–	–	–	–	–	–	–	–	–	–
Total Depreciation & asset impairment	1	**109 753**	**115 484**	**112 943**	**144 869**	**144 869**	**144 869**	**55 228**	**144 869**	**144 869**	**144 869**
Bulk purchases											
Electricity Bulk Purchases		155 478	168 069	181 596	226 356	221 356	221 356	152 889	248 450	283 233	322 885
Water Bulk Purchases		70 182	82 162	89 509	101 677	89 677	89 677	66 338	102 386	111 601	121 645
Total bulk purchases	1	**225 660**	**250 231**	**271 105**	**328 033**	**311 033**	**311 033**	**219 227**	**350 836**	**394 833**	**444 530**
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Contracted services											
List services provided by contract		48 880	56 015	54 106	55 111	54 861	54 861	30 794	63 226	64 870	68 957
sub-total	1	**48 880**	**56 015**	**54 106**	**55 111**	**54 861**	**54 861**	**30 794**	**63 226**	**64 870**	**68 957**
Allocations to organs of state:											
Electricity		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sanitation		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total contracted services		**48 880**	**56 015**	**54 106**	**55 111**	**54 861**	**54 861**	**30 794**	**63 226**	**64 870**	**68 957**
Other Expenditure By Type											
Collection costs		–	1 087	1 153	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Consultant fees		2 151	2 283	4 361	3 667	4 670	4 670	1 896	4 870	5 376	5 715
Audit fees		2 787	2 141	2 471	2 573	2 479	2 479	2 029	2 479	2 635	2 801
General expenses	3	33 197	42 747	43 059	58 715	51 556	51 556	30 263	55 081	61 232	59 090
List Other Expenditure by Type		–	–	–	–	–	–	–	–	–	–
		28 676	30 203	41 066	59 118	54 908	54 908	29 806	54 909	58 368	62 046
Total 'Other' Expenditure	1	**66 811**	**78 462**	**92 109**	**124 072**	**113 613**	**113 613**	**63 993**	**117 339**	**127 612**	**129 652**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		28 676	30 203	41 066	59 118	54 908	54 908		54 909	58 368	62 046
Total Repairs and Maintenance Expenditure	9	28 676	30 203	41 066	59 118	54 908	54 908	–	54 909	58 368	62 046

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Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 1 - executive council	Vote 2 - corporate services	Vote 3 - financial services	Vote 4 - development & planning	Vote 5 - health	Vote 6 - community & social services	Vote 7 - public safety	Vote 8 - sport & recreation	Vote 9 - environmental protection	Vote 10 - waste water management	Vote 11 - solid waste management	Vote 12 - roads & transport	Vote 13 - water services	Vote 14 - electricty	Vote 15 - engineering admin	Total
Revenue By Source																	
Property rates		497	–	153 758	–	–	–	–	–	–	–	–	–	–	–	–	**154 255**
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Service charges - electricity revenue		13 102	–	–	–	–	–	–	–	–	–	–	–	–	305 808	–	**318 910**
Service charges - water revenue		3 890	–	–	–	–	–	–	–	–	–	–	–	168 454	–	–	**172 344**
Service charges - sanitation revenue		1 952	–	–	–	–	–	–	–	–	36 271	–	–	–	–	–	**38 223**
Service charges - refuse revenue		1 680	–	–	–	–	–	–	–	–	–	32 581	–	–	–	–	**34 261**
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Interest earned - external investments		–	–	3 800	–	–	–	–	–	–	–	–	–	–	–	–	**3 800**
Interest earned - outstanding debtors		–	–	8 400	–	–	–	–	–	–	–	–	–	–	–	–	**8 400**
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Fines		–	–	–	–	–	25	52 797	–	–	–	–	–	–	–	–	**52 823**
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other revenue		4 046	2 254	3 796	2 702	–	847	890	535	–	625	3 776	–	718	10 988	–	**31 176**
Transfers recognised - operational		5 538	–	8 345	–	7 149	5 970	–	549	2 679	14 242	13 582	–	17 329	19 124	1 746	**96 253**
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributio		**30 705**	**2 254**	**178 099**	**2 702**	**7 149**	**6 842**	**53 687**	**1 084**	**2 679**	**51 138**	**49 940**	**–**	**186 501**	**335 919**	**1 746**	**910 445**
Expenditure By Type																	
Employee related costs		13 715	22 010	24 014	16 379	4 167	13 872	33 936	11 502	2 412	12 918	20 882	11 545	13 496	14 773	10 121	**225 742**
Remuneration of councillors		10 741	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**10 741**
Debt impairment		1 482	–	14 963	–	–	–	36 750	–	–	2 539	2 281	–	11 771	16 038	–	**85 824**
Depreciation & asset impairment		1 164	2 406	294	1 296	462	2 476	2 963	2 548	266	11 019	12 909	37 512	7 251	61 290	1 013	**144 869**
Finance charges		–	945	20	–	–	20	144	121	–	909	1 059	5 797	6 442	2 450	15	**17 921**
Bulk purchases		13 096	–	–	–	–	–	–	–	–	–	–	–	99 916	237 825	–	**350 836**
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Contracted services		11 006	6 587	8 421	3 770	343	799	11 703	572	18	3 907	5 094	594	4 178	4 920	1 314	**63 226**
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other expenditure		8 069	10 887	14 974	3 094	2 482	4 131	4 529	9 216	249	10 779	11 451	19 255	6 858	7 277	4 087	**117 339**
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure		**59 273**	**42 836**	**62 686**	**24 539**	**7 454**	**21 298**	**90 024**	**23 960**	**2 945**	**42 069**	**53 676**	**74 702**	**149 911**	**344 573**	**16 551**	**1 016 497**
Surplus/(Deficit)		**(28 568)**	**(40 582)**	**115 413**	**(21 837)**	**(305)**	**(14 456)**	**(36 337)**	**(22 876)**	**(266)**	**9 069**	**(3 736)**	**(74 702)**	**36 589**	**(8 654)**	**(14 805)**	**(106 052)**
Transfers recognised - capital		**–**	**–**	**–**	**–**	**–**	**2 330**	**4 000**	**3 000**	**–**	**9 400**	**–**	**2 639**	**10 000**	**9 000**	**–**	**40 369**
Contributions recognised - capital		1 420	–	–	–	–	–	–	–	–	–	–	–	–	11 100	–	**12 520**
Contributed assets																	**–**
Surplus/(Deficit) after capital transfers & contributions		**(27 148)**	**(40 582)**	**115 413**	**(21 837)**	**(305)**	**(12 126)**	**(32 337)**	**(19 876)**	**(266)**	**18 469**	**(3 736)**	**(72 063)**	**46 589**	**11 446**	**(14 805)**	**(53 163)**

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Choose name from list - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Call investment deposits											
Call deposits < 90 days		–	–	–	–	–	–	–	–	–	–
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	–	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		158 360	181 006	195 136	241 096	241 096	241 096	180 330	255 239	271 482	289 343
Less: Provision for debt impairment		(63 209)	(66 079)	(88 074)	(88 074)	(88 074)	(88 074)	(88 074)	(89 271)	(89 374)	(89 492)
Total Consumer debtors	2	**95 151**	**114 927**	**107 062**	**153 022**	**153 022**	**153 022**	**92 256**	**165 968**	**182 107**	**199 851**
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision		(63 209)	(66 079)	(88 074)	(88 074)	(88 074)	(88 074)	(88 074)	(89 271)	(89 374)	(89 492)
Bad debts written off											
Balance at end of year		**(63 209)**	**(66 079)**	**(88 074)**	**(88 074)**	**(88 074)**	**(88 074)**	**(88 074)**	**(89 271)**	**(89 374)**	**(89 492)**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 664 612	2 743 518	2 814 684	2 620 210	2 653 385	2 653 385	2 695 695	2 595 259	2 527 108	2 470 309
Leases recognised as PPE	3	11 094	11 091	24 360	23 214	21 829	21 829	29 328	17 054	17 104	15 874
Less: Accumulated depreciation		573 156	687 382	798 632	687 092	687 092	687 092	701 816	687 092	687 092	687 092
Total Property, plant and equipment (PPE)	2	**2 102 551**	**2 067 228**	**2 040 412**	**1 956 332**	**1 988 122**	**1 988 122**	**2 023 207**	**1 925 222**	**1 857 121**	**1 799 092**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		11 802	12 743	20 865	20 776	20 776	20 776	20 865	23 978	25 785	25 688
Current portion of long-term liabilities		–	–	–	–	–	–	–	–	–	–
Total Current liabilities - Borrowing		**11 802**	**12 743**	**20 865**	**20 776**	**20 776**	**20 776**	**20 865**	**23 978**	**25 785**	**25 688**
Trade and other payables											
Trade and other creditors		71 518	91 633	64 062	97 201	84 744	84 744	64 426	116 318	123 065	130 203
Unspent conditional transfers		–	–	149	–	–	–	149	–	–	–
VAT		–	2 656	19 372	27 242	27 242	27 242				
Total Trade and other payables	2	**71 518**	**94 290**	**83 583**	**124 443**	**111 986**	**111 986**	**64 575**	**116 318**	**123 065**	**130 203**
Non current liabilities - Borrowing											
Borrowing	4	137 987	174 041	147 936	130 571	130 571	130 571	140 599	120 775	101 355	80 246
Finance leases (including PPP asset element)		6 921	10 860	9 411	16 745	16 745	16 745	14 580	14 198	11 883	10 524
Total Non current liabilities - Borrowing		**144 907**	**184 901**	**157 347**	**147 315**	**147 315**	**147 315**	**155 179**	**134 973**	**113 238**	**90 770**
Provisions - non-current											
Retirement benefits		36 414	4 528	5 781	5 126	5 126	5 126	5 781	5 434	5 749	6 082
List other major provision items											
Refuse landfill site rehabilitation		–	–	–	–	–	–	–	–	–	–
Other		41 327	37 103	32 218	42 003	42 003	42 003	29 421	44 523	47 105	49 837
Total Provisions - non-current		**77 741**	**41 631**	**38 000**	**47 128**	**47 128**	**47 128**	**35 202**	**49 956**	**52 854**	**55 919**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 968 363	1 865 879	1 896 702	1 816 144	1 871 540	1 871 540	1 889 414	1 817 084	1 763 174	1 720 900
GRAP adjustments											
Restated balance		1 968 363	1 865 879	1 896 702	1 816 144	1 871 540	1 871 540	1 889 414	1 817 084	1 763 174	1 720 900
Surplus/(Deficit)		10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(71 640)	(26 824)
Appropriations to Reserves		10 976	7 195	(21 705)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Transfers from Reserves		–	–	–	(22 612)	(22 612)	(22 612)	–	(24 440)	(23 978)	(25 785)
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	**1 979 339**	**1 873 075**	**1 874 997**	**1 731 441**	**1 788 167**	**1 788 167**	**1 944 093**	**1 739 481**	**1 691 535**	**1 668 291**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	(2 025)	(1 274)	(5 670)	(6 803)	(6 803)	–	(8 280)	(5 995)	(7 575)
Self-insurance		–	115 484	110 270	141 869	141 869	141 869	94 579	138 869	136 869	134 869
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**–**	**113 460**	**108 996**	**136 199**	**135 066**	**135 066**	**94 579**	**130 589**	**130 874**	**127 294**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 979 339**	**1 986 534**	**1 983 994**	**1 867 640**	**1 923 234**	**1 923 234**	**2 038 672**	**1 870 070**	**1 822 409**	**1 795 585**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

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Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.			3 656	4 140	4 831	6 957	5 100	5 100	5 746	6 029	6 330
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.			7 576	50 067	48 049	51 139	51 139	51 139	53 712	56 416	59 256
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth and disabled.			9 861	10 463	17 304	38 415	26 134	26 134	42 896	45 381	50 010
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.			817	1 081	289	600	600	600	642	687	735
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.			116 836	127 559	154 272	166 803	168 197	168 197	178 099	199 855	222 110
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within Midvaal.			400 920	444 043	473 058	558 989	526 246	526 246	576 708	624 057	674 375
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.			33 603	38 219	46 005	47 005	46 087	46 087	49 940	52 201	54 924
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.			1 897	1 906	2 489	1 975	2 525	2 525	2 702	2 891	3 093
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**575 166**	**677 478**	**746 297**	**871 883**	**826 027**	**826 027**	**910 445**	**987 517**	**1 070 833**

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Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.			10 777	13 732	13 093	16 989	15 350	15 350	21 750	22 506	23 626
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.			14 085	52 601	51 671	53 824	53 500	53 500	55 194	58 270	61 199
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the elderly, youth			12 560	14 664	16 857	34 177	23 915	23 915	38 323	41 503	44 820
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver quality services.			165 601	141 955	191 000	237 969	223 312	223 312	247 711	263 577	281 614
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.			31 186	45 592	40 747	39 353	33 870	33 870	44 174	49 954	47 100
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within			391 238	415 716	464 762	564 503	546 871	546 871	568 106	615 644	669 271
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.			23 968	20 080	17 988	28 264	28 371	28 371	28 954	29 770	30 659
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives			4 175	4 922	5 231	9 405	12 308	12 308	12 285	12 977	13 713
Allocations to other priorities												
Total Expenditure			1	**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**1 016 497**	**1 094 201**	**1 172 002**

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Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KPA 1: Governance and Stakeholder Participation	To promote proper governance and public participation.	A		–	80	227	–	68	68	650	–	–
		B										
KPA 2: Safety and Environment	To contribute to the safety of communities in Midvaal through the pro-active identification, prevention, mitigation and management of environmental health, fire and disaster risks.	C		2 261	1 207	1 714	2 640	1 056	1 056	4 600	6 500	–
		D										
KPA 3: Social and Community Development	To assist and facilitate with the development and empowerment of the poor and the most vulnerable. These include the	E		5 314	13 537	13 643	15 700	14 912	14 912	8 255	10 450	10 205
		F										
KPA 4: Institutional Transformation	To provide an effective and efficient workforce by aligning our institutional arrangements to our overall strategy in order to deliver	G		1 058	723	655	500	4 546	4 546	635	635	635
		H										
KPA 5: Financial Sustainability.	To ensure the financial sustainability of the municipality in order and to adhere to statutory requirements.	I		31	214	117	300	381	381	85	55	60
		J										
KPA 6: Physical Infrastructure and Energy Efficiency	To ensure efficient infrastructure and energy supply that will contribute to the improvement of quality of life for all citizens within	K		21 445	31 284	10 391	22 700	16 798	16 798	24 260	22 350	19 700
		L										
KPA 7: Services and Customer Care	To improve our public relations thereby pledging that our customers are serviced with dignity and care.	M		68 021	39 090	42 192	49 950	54 818	54 818	43 434	36 678	55 490
		N										
KPA 8: Economic Growth and Development	To facilitate sustainable economic empowerment for all communities within Midvaal and enabling a viable and conducive economic environment through the development of related initiatives including job creation and skills development.	O		–	36	118	–	–	–	50	100	750
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**81 969**	**76 768**	**86 840**

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Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Corporate Services										
Administration										
KFA 1: Governance Structures										
Council Meetings	Number of meetings	8 meetings	14 meetings	9 meetings	4 per annum	4 per annum	9 Ordinary meetings and 4 special meetings	4 per annum	4 per annum	4 per annum
KFA 2: Stakeholder Participation										
Ward Committee meetings	Meetings per annum	4 x 14	4 x 14	4 x 14	4 x 14	4 x 14	4 x 14	4 x 15	4 x 15	4 x 15
External Stakeholder events	Number of events	-	3	10	3	3	3	6	-	-
KFA 3: Inter-Governmental Relations										
IGR Fora meetings	Report	-	-	-	-	-	-	4	4	4
KFA 4: Communications (Internal & External)										
Section 75 - MFMA (Website)	Percentage	-	-	-	-	-	-	100%	100%	100%
Protection Services										
Traffic										
KFA 5: Safety & Security										
Road blocks (Joint / SAPS / Province)	Number of road blocks	24	24	24	New	New	New	24	24	24
Road signs & markings	Turn-around time				New	New	New			
Crime Prevention Initiative (SAPS/CPF's)	Meetings				New	New	New			
Crime Prevention Initiative (Camera's)	% expenditure				New	New	New			
Community Services										
KFA 6: Environmental Management										
High risk industrial contraveners	Number of activities	New	New	New	Action plan approved	Action plan approved	Compiled Action	12	12	12
Protection Services										
Fire Section										
KFA 7: Disaster Management										
Disaster Management Plan	Updated	Updated	Updated	Updated	Updated	Updated	Updated	Updated	Updated	Updated
KFA 8: Emergency Services										
Emergency vehicles dispatched	Turn-around time	New	New	New	90%	90%	98%	90%	90%	90%
KFA 9: Law Enforcement										
Outcome of by-law enforcement inspections	Report	New	90%	99%	90%	90%	90%	4	4	4
Traffic fine income	%	-	-	-	New	New	New	16%	16%	16%
Community Services										
Cleansing & Solid Waste Removal										
KFA 10: Sustainable Human Settlements										
Human Settlement Plan	Plan	-	-	-	New	New	New	1	-	-
Parks & Recreation										
KFA 11: Sport & Recreation										
Lakeside Sport Centre (Phase 3)	Ablution & Soccer Field	New	New	Phase 1	-	-	Phase 2 (fence and water connection completed)	Phase 3	-	-
Municipal Health Services										
KFA 12: Libraries										
Outreach programmes	Number							12 x 5	12 x 5	12 x 5
Cemeteries										
KFA 13: Cemeteries										
Review Cemeteries Master Plan	Review Plan	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	5 cemeteries maintained	1	-	-
Libraries, Arts & Culture										
KFA 14: Libraries, Arts, Culture & Special										
Programmes for gender, elderly, youth & people living with disabilties (GEYODI)	Number of programmes per annum	New	New	New	4 programmes per annum	4 programmes per annum	5 programmes implemented	4	4	4
Corporate Services										
Training & Skills Development										
KFA 15: Human Capital & Skills Development										
Employment Equity Target groups employed	Number of reports		1	1	1	1	1	1	1	1
Workplace Skills Plan	% expenditure	97.7%	40.0%	72.9%	95.0%	95.0%	81%	100%	95%	95%
Corporate Services										
Performance Management										

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Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
KFA 16: Performance Management										
Section 52(d)-reports	Number of reports	4	4	4	4	4	4	4	4	4
Systems & Technology										
KFA 17: Systems & Technology										
Uptime WAN/LAN Interruptions	% compliance	New	New	New	New	New	New	90%	90%	90%
Legal & Properties										
KFA 18: Policies, Processes & Procedures										
Legal applications/actions assessed	Working days	New	New	New	New	New	New	7	7	7
Finance Services										
Financial Management										
KFA 19: Financial Management										
Capital Budget	% expenditure	96%	98%	86%	95%	95%	89%	90%	95%	95%
Debt Coverage	Number of Times	23 Times	19 Times	22 Times	18 Times	18 Times	15 Times	15 times	15 times	15 times
Outstanding service debtors to revenue	% outstanding	13%	17%	17%	15%	19%	33%	33%	19%	19%
Cost coverage	Number of months	0,10 Month	0,11 Month	0,74 Month	0,36 Month	0,73 Month	1 Month	1 Month	1 Month	1 Month
Liquidity Ratio	Ratio	0,96:1	1,06:1	1,48:1	1,26:1	1,53:1	1:1	1:1	1:1	1:1
Annual Budget	30-May	1 Month	1 Month	1 Month	1 Month	1 Month	1 Month	30 May	30 May	30 May
Auditor-General Opinion	Audit Outcome	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	Clean Audit	Unqualified	Unqualified	Unqualified
Revenue Management										
KFA 20: Revenue Management										
Collection rate	%	101%	96%	99%	97%	97%	93%	93%	97%	97%
Households with acces to free basic services	%		100% of 1 267	100% of 460	100% of 1 300	100% of 1 300	100% of 1 300	100% of 1 300	100%	100%
Indigent applications assessed	%	-	-	-	-	-	-	100%		
Supply Chain Management										
KFA 21: Supply Chain Management										
SCM Processes/Policy	% turn-around time standards	New	New	New	Baseline determined	Baseline determined	91.88%	90%	80%	85%
Asset Management										
KFA 22: Asset Management										
Repairs & Maintenance	% of operational budget allocated	5.0%	5.1%	4.3%	4.4%	4.6%	4.4%	5.5%	5.5%	5.8%
Engineering Services										
Electricity										
KFA 23: Electricity & Energy Efficiency										
Electricity Loss	% loss		12%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%	11.5%
Roads & Storm-water										
KFA 24: Roads & Storm-water Infrastructure										
Tarred roads resurfaced	m²		81 220m²	70 000m²	45 000m²	45 000m²	45 000m²	45 000m²	45 000m²	45 000m²
Water & Sanitation										
KFA 25: Water & Sanitation Infrastructure										
Water & Sanitation Maintenance Master Plan	Plan		Approved plan	Approved Plan	Approved Plan	Approved Plan	Approved Plan	Approved Plan	Approved	Approved
Access to basic level of sanitation	%							84.1%		
Community Services										
Cleansing & Solid Waste Management										
KFA 26: Landfill Sites & Transfer Stations										
Acquisition of Skip Bin Loader with Trailer	% Expenditure	New	New	New	New	New	New	100%	-	-
Municipal Buildings										
KFA 27: Municipal & Public Facilities										
Building Maintenance Plan	% implemented	35%	62%	73%	95%	95%	100%	95%	95%	95%
Engineering Services										
Water & Sanitation										
KFA 28: Water & Sanitation										
Water losses	% losses	23.4%	24.4%	24.2%	30.0%	30.0%	30.0%	27%	27%	27%
Households with access to basic level of water	% access	-	-	-	-	-	-	75.8%		
Electricity										
KFA 29: Electricity										
Households with access to basic level of electricity	% access	-	-	-	-	-	-	79.3%		

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Community Services										
Cleansing & Solid Waste Management										
KFA 30: Cleansing & Waste Management										
Access to basic level of refuse removal services	% access	15 000	15 000	15 000	10 794	10 794	17 531	83.1%		
Corporate Services										
PR & Marketing										
KFA 31: Customer Relations										
Customer satisfaction survey	Number of reports	New	New	New	New	New	New	4	4	4
Development Planning & Housing										
Urban Planning & Development										
KFA 32: Local Economic Development &										
LED Strategy	Strategy							1		
LED/Agricultural Programmes/Initiatives	Number							4		
De Deur Precinct Plan Revised	Plan Revised							1		
KFA 33: Spatial & Development Planning										
Red tape measures - land use applications	Number of reports							4		
Red tape measures - building plan applications	Number of reports							4		

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Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.9%	-4.1%	3.4%	3.9%	3.5%	3.5%	2.0%	4.2%	3.7%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.1%	-4.7%	4.1%	4.9%	4.5%	4.5%	2.3%	5.2%	4.6%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	10.0%	-9.5%	-31.3%	25.3%	11.9%	11.9%	26.5%	52.6%	22.8%	25.8%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	163.0%	144.4%	108.2%	109.1%	109.1%	164.1%	103.4%	86.5%	71.3%
Liquidity											
Current Ratio	Current assets/current liabilities	1.5	1.8	1.8	1.4	1.6	1.6	2.6	1.5	1.5	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.8	1.8	1.4	1.6	1.6	2.6	1.5	1.5	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.8	0.6	0.2	0.3	0.3	1.5	0.3	0.2	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		101.3%	96.7%	98.4%	100.0%	100.0%	100.0%	100.0%	86.8%	87.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101.3%	96.7%	98.4%	100.0%	100.0%	100.0%	100.0%	86.8%	87.3%	87.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.8%	17.2%	16.6%	19.4%	20.5%	20.5%	16.7%	20.2%	20.4%	20.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		176.7%	100.2%	84.8%	257.3%	167.7%	167.7%	43.3%	260.1%	322.9%	337.6%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	29520	29773	27 729	29692000	29692000	29692000	29692000	29395000	29102000	28811000
	Total Cost of Losses (Rand '000)	18 973	21 002	2 148	27	27	27	27	26	26	26
	% Volume (units purchased and generated less units sold)/units purchased and generated	12.43	12.32	11.53	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	3 400	4 538	4 326	3 853	3 853	3 853	3 853	3 815	3 777	3 739
	Total Cost of Losses (Rand '000)	16823	24776	25663	25662	25662	25662	25662	25405	25151	24900
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.33	30.36	28.77	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.3%	18.6%	23.1%	25.1%	24.9%	24.9%	24.9%	24.8%	24.6%	24.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.7%	19.9%	24.3%	26.2%	26.0%	26.0%		26.0%	25.7%	25.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.0%	4.5%	5.5%	6.8%	6.6%	6.6%		6.0%	5.9%	5.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	21.9%	19.5%	17.7%	18.7%	19.7%	19.7%	10.8%	17.9%	16.3%	14.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	(14.7)	24.6	22.7	28.9	28.9	28.9	14.1	22.1	22.5	24.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	20.5%	22.1%	21.5%	24.2%	26.3%	26.3%	20.6%	25.6%	25.8%	26.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	1.9	1.5	0.6	0.9	0.9	3.6	0.7	0.5	0.5

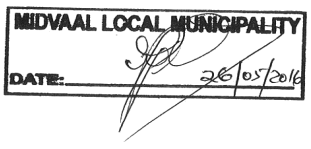


Choose name from list - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13 Outcome	2013/14 Outcome	2014/15 Outcome	Current Year 2015/16 Original Budget	2016/17 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population			527	685	802	95 301	95 301	95 301	95 301	115	120	125
Females aged 5 - 14			87	95	105	6 717	6 717	6 717	6 717	8	8	9
Males aged 5 - 14			102	112	124	7 011	7 011	7 011	7 011	8	9	9
Females aged 15 - 34			153	169	185	16 080	16 080	16 080	16 080	19	20	21
Males aged 15 - 34			185	204	224	17 970	17 970	17 970	17 970	22	23	23
Unemployment						8 619	8 619	8 619	8 619	10	11	11
Monthly household income (no. of households)	1, 12											
No income						4 350	4 350	4 350	4 350	5 267	5 472	5 685
R1 - R1 600						6 867	6 867	6 867	6 867	8 315	8 639	8 976
R1 601 - R3 200						4 917	4 917	4 917	4 917	5 954	6 186	6 427
R3 201 - R6 400						3 720	3 720	3 720	3 720	4 504	4 680	4 862
R6 401 - R12 800						3 078	3 078	3 078	3 078	3 727	3 872	4 023
R12 801 - R25 600						3 273	3 273	3 273	3 273	3 963	4 118	4 278
R25 601 - R51 200						2 496	2 496	2 496	2 496	3 022	3 140	3 263
R52 201 - R102 400						933	933	933	933	1 130	1 174	1 220
R102 401 - R204 800						195	195	195	195	236	245	255
R204 801 - R409 600						135	135	135	135	163	170	176
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13					6 862	6 862	6 862		8309	8633	8969
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			64 501	83 433	95 301	95	95	95		115	120	125
Number of poor people in municipal area					42 777					52	54	56
Number of households in municipal area					29 854	29 854	29 854	29 854		36	38	39
Number of poor households in municipal area					11 216	11 216	11 216	11 216		14	14	15
Definition of poor household (R per month)								1 633				
Housing statistics	3											
Formal			15 915		26 086					31 585	32 817	34 097
Informal			1 622		3 768					4 562	4 740	4 925
Total number of households			17 537	-	29 854	-	-	-	-	36 148	37 557	39 022
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-

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Economic	6												
Inflation/inflation outlook (CPIX)													
Interest rate - borrowing													
Interest rate - investment													
Remuneration increases													
Consumption growth (electricity)													
Consumption growth (water)													
Collection rates	7												
Property tax/service charges													
Rental of facilities & equipment													
Interest - external investments													
Interest - debtors													
Revenue from agency services													



Detail on the provision of municipal services for A10

Total municipal services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	38 922	38 922	38 922	39 700	39 700	39 700	40 097	40 502	40 915
		Piped water inside yard (but not in dwelling)	10 752	10 752	10 752	10 968	10 968	10 968	11 077	11 189	11 303
	8	Using public tap (at least min.service level)	2 934	2 934	2 934	2 992	2 992	2 992	3 022	3 053	3 084
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	52 608	52 608	52 608	53 660	53 660	53 660	54 196	54 744	55 302
	9	Using public tap (< min.service level)	4 788	4 788	4 788	4 884	4 884	4 884	4 933	4 983	5 034
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	2 532	2 532	2 532	2 582	2 582	2 582	2 608	2 634	2 661
		Below Minimum Service Level sub-total	7 320	7 320	7 320	7 466	7 466	7 466	7 541	7 617	7 695
		Total number of households	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 737**	**62 361**	**62 997**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	34 740	34 740	34 740	35 434	35 434	35 434	35 789	36 150	36 519
		Flush toilet (with septic tank)	11 010	11 010	11 010	11 230	11 230	11 230	11 342	11 457	11 574
		Chemical toilet	3 684	3 684	3 684	3 758	3 758	3 758	3 795	3 834	3 873
		Pit toilet (ventilated)	954	954	954	974	974	974	983	993	1 003
		Other toilet provisions (> min.service level)	7 038	7 038	7 038	7 178	7 178	7 178	7 250	7 323	7 398
		Minimum Service Level and Above sub-total	57 426	57 426	57 426	58 574	58 574	58 574	59 159	59 757	60 366
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	1 290	1 290	1 290	1 316	1 316	1 316	1 329	1 342	1 356
		No toilet provisions	1 212	1 212	1 212	1 236	1 236	1 236	1 248	1 261	1 274
		Below Minimum Service Level sub-total	2 502	2 502	2 502	2 552	2 552	2 552	2 577	2 603	2 630
		Total number of households	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 736**	**62 360**	**62 996**
		Energy:									
		Electricity (at least min.service level)	31 812	31 812	31 812	32 448	32 448	32 448	32 773	33 104	33 442
		Electricity - prepaid (min.service level)	15 000	15 000	15 000	15 300	15 300	15 300	15 453	15 609	15 768
		Minimum Service Level and Above sub-total	46 812	46 812	46 812	47 748	47 748	47 748	48 226	48 713	49 210
		Electricity (< min.service level)	726	726	726	740	740	740	748	755	763
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	12 390	12 390	12 390	12 638	12 638	12 638	12 764	12 893	13 024
		Below Minimum Service Level sub-total	13 116	13 116	13 116	13 378	13 378	13 378	13 512	13 648	13 787
		Total number of households	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 738**	**62 361**	**62 997**
		Refuse:									
		Removed at least once a week	49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
		Minimum Service Level and Above sub-total	49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
		Removed less frequently than once a week	606	606	606	618	618	618	624	631	637
		Using communal refuse dump	1 158	1 158	1 158	1 182	1 182	1 182	1 193	1 205	1 217
		Using own refuse dump	6 354	6 354	6 354	6 482	6 482	6 482	6 546	6 612	6 679
		Other rubbish disposal	726	726	726	740	740	740	748	755	763
		No rubbish disposal	1 896	1 896	1 896	1 934	1 934	1 934	1 953	1 973	1 993
		Below Minimum Service Level sub-total	10 740	10 740	10 740	10 956	10 956	10 956	11 064	11 176	11 290
		Total number of households	**59 928**	**59 928**	**59 928**	**61 128**	**61 128**	**61 128**	**61 738**	**62 361**	**62 997**



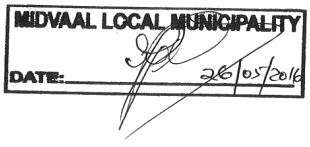
Municipal in-house services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	19 461	19 461	19 461	19 850	19 850	19 850	19 850	19 850	19 850
		Piped water inside yard (but not in dwelling)	5 376	5 376	5 376	5 484	5 484	5 484	5 484	5 484	5 484
	8	Using public tap (at least min.service level)	1 467	1 467	1 467	1 496	1 496	1 496	1 496	1 496	1 496
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	26 304	26 304	26 304	26 830	26 830	26 830	26 830	26 830	26 830
	9	Using public tap (< min.service level)	2 394	2 394	2 394	2 442	2 442	2 442	2 442	2 442	2 442
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 266	1 266	1 266	1 291	1 291	1 291	1 291	1 291	1 291
		Below Minimum Service Level sub-total	3 660	3 660	3 660	3 733	3 733	3 733	3 733	3 733	3 733
		Total number of households	**29 964**	**29 964**	**29 964**	**30 563**	**30 563**	**30 563**	**30 563**	**30 563**	**30 563**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	17 370	17 370	17 370	17 717	17 717	17 717	17 717	17 717	17 717
		Flush toilet (with septic tank)	5 505	5 505	5 505	5 615	5 615	5 615	5 615	5 615	5 615
		Chemical toilet	1 842	1 842	1 842	1 879	1 879	1 879	1 879	1 879	1 879
		Pit toilet (ventilated)	477	477	477	487	487	487	487	487	487
		Other toilet provisions (> min.service level)	3 519	3 519	3 519	3 589	3 589	3 589	3 589	3 589	3 589
		Minimum Service Level and Above sub-total	28 713	28 713	28 713	29 287	29 287	29 287	29 287	29 287	29 287
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	645	645	645	658	658	658	658	658	658
		No toilet provisions	606	606	606	618	618	618	618	618	618
		Below Minimum Service Level sub-total	1 251	1 251	1 251	1 276	1 276	1 276	1 276	1 276	1 276
		Total number of households	**29 964**	**29 964**	**29 964**	**30 563**	**30 563**	**30 563**	**30 563**	**30 563**	**30 563**
		Energy:									
		Electricity (at least min.service level)	15 906	15 906	15 906	16 224	16 224	16 224	16 224	16 224	16 224
		Electricity - prepaid (min.service level)	7 500	7 500	7 500	7 650	7 650	7 650	7 650	7 650	7 650
		Minimum Service Level and Above sub-total	23 406	23 406	23 406	23 874	23 874	23 874	23 874	23 874	23 874
		Electricity (< min.service level)	363	363	363	370	370	370	370	370	370
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	6 195	6 195	6 195	6 319	6 319	6 319	6 319	6 319	6 319
		Below Minimum Service Level sub-total	6 558	6 558	6 558	6 689	6 689	6 689	6 689	6 689	6 689
		Total number of households	**29 964**	**29 964**	**29 964**	**30 563**	**30 563**	**30 563**	**30 563**	**30 563**	**30 563**
		Refuse:									
		Removed at least once a week	24 594	24 594	24 594	25 086	25 086	25 086	25 086	25 086	25 086
		Minimum Service Level and Above sub-total	24 594	24 594	24 594	25 086	25 086	25 086	25 086	25 086	25 086
		Removed less frequently than once a week	303	303	303	309	309	309	309	309	309
		Using communal refuse dump	579	579	579	591	591	591	591	591	591
		Using own refuse dump	3 177	3 177	3 177	3 241	3 241	3 241	3 241	3 241	3 241
		Other rubbish disposal	363	363	363	370	370	370	370	370	370
		No rubbish disposal	948	948	948	967	967	967	967	967	967
		Below Minimum Service Level sub-total	5 370	5 370	5 370	5 478	5 478	5 478	5 478	5 478	5 478
		Total number of households	**29 964**	**29 964**	**29 964**	**30 564**	**30 564**	**30 564**	**30 564**	**30 564**	**30 564**

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Municipal entity services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	19 461	19 461	19 461	19 850	19 850	19 850	20 247	20 652	21 065
		Piped water inside yard (but not in dwelling)	5 376	5 376	5 376	5 484	5 484	5 484	5 593	5 705	5 819
	8	Using public tap (at least min.service level)	1 467	1 467	1 467	1 496	1 496	1 496	1 526	1 557	1 588
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	26 304	26 304	26 304	26 830	26 830	26 830	27 366	27 914	28 472
	9	Using public tap (< min.service level)	2 394	2 394	2 394	2 442	2 442	2 442	2 491	2 541	2 592
	10	Other water supply (< min.service level)									
		No water supply	1 266	1 266	1 266	1 291	1 291	1 291	1 317	1 343	1 370
		Below Minimum Service Level sub-total	3 660	3 660	3 660	3 733	3 733	3 733	3 808	3 884	3 962
		Total number of households	**29 964**	**29 964**	**29 964**	**30 563**	**30 563**	**30 563**	**31 174**	**31 798**	**32 434**
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	17 370	17 370	17 370	17 717	17 717	17 717	18 072	18 433	18 802
		Flush toilet (with septic tank)	5 505	5 505	5 505	5 615	5 615	5 615	5 727	5 842	5 959
		Chemical toilet	1 842	1 842	1 842	1 879	1 879	1 879	1 916	1 955	1 994
		Pit toilet (ventilated)	477	477	477	487	487	487	496	506	516
		Other toilet provisions (> min.service level)	3 519	3 519	3 519	3 589	3 589	3 589	3 661	3 734	3 809
		Minimum Service Level and Above sub-total	28 713	28 713	28 713	29 287	29 287	29 287	29 872	30 470	31 079
		Bucket toilet									
		Other toilet provisions (< min.service level)	645	645	645	658	658	658	671	684	698
		No toilet provisions	606	606	606	618	618	618	630	643	656
		Below Minimum Service Level sub-total	1 251	1 251	1 251	1 276	1 276	1 276	1 301	1 327	1 354
		Total number of households	**29 964**	**29 964**	**29 964**	**30 563**	**30 563**	**30 563**	**31 173**	**31 797**	**32 433**
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	15 906	15 906	15 906	16 224	16 224	16 224	16 549	16 880	17 218
		Electricity - prepaid (min.service level)	7 500	7 500	7 500	7 650	7 650	7 650	7 803	7 959	8 118
		Minimum Service Level and Above sub-total	23 406	23 406	23 406	23 874	23 874	23 874	24 352	24 839	25 336
		Electricity (< min.service level)	363	363	363	370	370	370	378	385	393
		Electricity - prepaid (< min. service level)									-
		Other energy sources	6 195	6 195	6 195	6 319	6 319	6 319	6 445	6 574	6 705
		Below Minimum Service Level sub-total	6 558	6 558	6 558	6 689	6 689	6 689	6 823	6 959	7 098
		Total number of households	**29 964**	**29 964**	**29 964**	**30 563**	**30 563**	**30 563**	**31 175**	**31 798**	**32 434**
Name of municipal entity		***Refuse:***									
		Removed at least once a week	24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 621
		Minimum Service Level and Above sub-total	24 594	24 594	24 594	25 086	25 086	25 086	25 588	26 099	26 621
		Removed less frequently than once a week	303	303	303	309	309	309	315	322	328
		Using communal refuse dump	579	579	579	591	591	591	602	614	626
		Using own refuse dump	3 177	3 177	3 177	3 241	3 241	3 241	3 305	3 371	3 438
		Other rubbish disposal	363	363	363	370	370	370	378	385	393
		No rubbish disposal	948	948	948	967	967	967	986	1 006	1 026
		Below Minimum Service Level sub-total	5 370	5 370	5 370	5 478	5 478	5 478	5 586	5 698	5 812
		Total number of households	**29 964**	**29 964**	**29 964**	**30 564**	**30 564**	**30 564**	**31 174**	**31 797**	**32 433**

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Services provided by 'external mechanisms'	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–



Detail of Free Basic Services (FBS) provided			2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R'000)**	4 790 000	53 200	1 100 000	2 762 000	2 762 000	2 762 000	2 998 460	3 358 275	3 761 268
		Number of HH receiving this type of FBS	363	363	363	370	370	370	378	385	392
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R'000)**	16 387 000	16 016 738	20 480 851	18 119 989	18 594 989	18 594 989	20 464 736	22 306 562	24 314 153
		Number of HH receiving this type of FBS	12 644	12 644	12 644	12 897	12 897	12 897	13 155	13 418	13 681
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	1 531 000	1 701 000	682 000	1 188 000	1 188 000	1 188 000	2 049 237	2 192 684	2 346 171
		Number of HH receiving this type of FBS	1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–



Refuse Removal	Ref.	*Location of households for each type of FBS*									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	695 000	772 000	850 000	918 000	918 000	918 000	1 652 153	1 767 804	1 891 550
		Number of HH receiving this type of FBS	1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

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Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	40 484	91 471	75 520	37 774	50 542	50 542	148 848	44 718	38 116	38 570
Cash + investments at the yr end less applications - R'000	18(1)b	2	(36 877)	6 714	21 670	9 645	23 397	22 823	61 568	26 637	25 122	31 195
Cash year end/monthly employee/supplier payments	18(1)b	3	0.9	1.9	1.5	0.6	0.9	0.9	3.6	0.7	0.5	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	54 679	(53 163)	(47 662)	(26 824)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.9%	3.3%	15.1%	(14.0%)	(6.0%)	(31.2%)	5.7%	2.7%	2.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	99.0%	86.4%	87.3%	89.1%	84.4%	84.4%	96.6%	89.2%	89.5%	90.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.8%	10.9%	12.2%	12.2%	12.5%	12.5%	12.5%	12.0%	11.7%	11.5%
Capital payments % of capital expenditure	18(1)c;19	8	54.3%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	1.9%	(9.3%)	(27.7%)	19.1%	9.4%	9.4%	25.5%	36.8%	11.8%	8.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	20.2%	6.4%	36.7%	0.0%	0.0%	(41.4%)	8.4%	9.6%	9.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	1.5%	2.0%	3.0%	2.8%	2.8%	2.7%	2.9%	3.1%	3.4%
Asset renewal % of capital budget	20(1)(vi)	14	28.2%	35.0%	37.2%	39.7%	28.3%	28.3%	0.0%	44.1%	63.6%	58.1%

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Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:		2010/01/07	2010/01/07	2010/01/07	2010/01/07					
Financial year valuation used		**2012/2013**	**2013/2014**	**2014/2015**	**2015/2016**					
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes	**Yes**	**Yes**	YES		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes		Yes	Yes	Yes	YES		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	NO		
No. of assistant valuers (FTE)	3	**3**	**3**	**3**	3	**3**	**3**	3	**3**	**3**
No. of data collectors (FTE)	3	3	3	3	3	3	3	3	3	3
No. of internal valuers (FTE)	3	4	4	4	4	4	4	4	4	4
No. of external valuers (FTE)	3	1	1	1	1	1	1	1		
No. of additional valuers (FTE)	4	–	–	–	–	–	–	–		
Valuation appeal board established? (Y/N)		Yes	Yes		Yes	Yes	Yes	YES		
Implementation time of new valuation roll (mths)		12mnths	12mnths		12 mnths	12 mnths	12 mnths	12mnths		
No. of properties	5	33 505	33 622	34 295	34 981	34 981	34 981	35 681	36 395	37 123
No. of sectional title values	5	339 766 568	346 561 900	353 493 138	360 563 001	360 563 001	360 563 001	367 774 261	375 129 746	382 632 341
No. of unreasonably difficult properties s7(2)		3	3	4	5	5	5	6	6	6
No. of supplementary valuations		539	541	576	588	588	588	600	612	625
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–
No. of objections by rate payers		11	2	7	8	8	8	9	10	11
No. of appeals by rate payers		–	–	–	–	–	–	–	–	–
No. of successful objections	8	1	1	1	–	–	–	–	–	–
No. of successful objections > 10%	8	1	1	1	–	–	–	–	–	–
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	–	–	75	76	76	76	80	81	83
Municipality owned property value (Rm)		–	–	–	284	284	284	348	355	362
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)		–	–	–	–	–	–	–	–	–
Total valuation reductions:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total value used for rating (Rm)	5	22 449	22 457	22 906	23 365	23 365	23 365	23 832	24 309	24 795
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	22 449	22 457	22 906	23 365	23 365	23 365	23 832	24 309	24 795
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes		Yes	Yes	Yes	yes		
Differential rates used? (Y/N)	5	Yes	Yes		Yes	Yes	Yes	yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	yes	yes	yes
Special rating area used? (Y/N)		No	No		No	No	No	no		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes		Yes	Yes	Yes	yes		
Fixed amount minimum value (R'000)		–	–		–			–		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	153 069	169 568	197 079	216 776	215 876	215 876	230 861	247 021	264 313
Rate revenue expected to collect (R'000)	6	153 069	169 568	197 079	216 776	215 876	215 876	230 861	247 021	264 313
Expected cash collection rate (%)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–		–	779	779	833	891	954
Rebates, exemptions - pensioners (R'000)		–	–		–	270	270	289	309	331
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–			
Rebates, exemptions - other (R'000)		58 716	63 410	62 298	70 789	70 789	70 789	75 484	80 768	86 421
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		**58 716**	**63 410**	**62 298**	**70 789**	**71 838**	**71 838**	**76 606**	**81 968**	**87 706**



Choose name from list - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2015/16																	
Valuation:																	
No. of properties		24 345	547	707	2 936	339	756	2 292	2	–	16	–	–	63	1	13	7
No. of sectional title property values		321 931 001		38 632 000													
No. of unreasonably difficult properties s7(2)		–	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		559	24	19	102	7	5	5	–	–	–	–	3	–	–	–	–
Supplementary valuation (Rm)		651 176 571	436 448 571	67 397 143	290 401 714	2 880 000	1 486 286	766 287	–	–	–	–	10 628 571	–	–	–	–
No. of valuation roll amendments		current	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current
No. of objections by rate-payers		current	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current
No. of appeals by rate-payers		current	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current
No. of appeals by rate-payers finalised		current	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current
No. of successful objections	5	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current
No. of successful objections > 10%	5	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current	current
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																	
Total value used for rating (Rm)	6	8 336	1 588	919	5 990	269	17	81	10	–	–	–	–	–	–	2	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	**8 336**	**1 588**	**919**	**5 990**	**269**	**17**	**81**	**10**	**–**	**–**	**–**	**–**	**–**	**–**	**2**	**–**
Rating:																	
Average rate	3	0.013332	0.013332	0.013332	0.003333	0.013332	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		141 500	–	42 962	5 900	3 850	1 000	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		134 425	–	40 814	5 605	3 658	1 000	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	95.0%	95.0%	95.0%	95.0%	95.0%	100.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		62 582	–	–	–	–	1 000	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)																	

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Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monumnts	Public benefit organs.	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties		24 832	558	823	6 653	347	1 656	2 204	2	–	16	–	–	63	1	19	7
No. of sectional title property values		978 989 881	–	41 199 840	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	
Supplementary valuation (Rm)		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of valuation roll amendments		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of objections by rate-payers		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of appeals by rate-payers		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of appeals by rate-payers finalised		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of successful objections	5	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
No. of successful objections > 10%	5	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
Estimated no. of properties not valued		supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet	supplementary roll closes 30/06/2016-no info available yet
Years since last valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																	
Total value used for rating (Rm)	6	11 689	1 682	1 315	6 715	301	347	81	8	–	–	–	–	–	–	33	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	**6**	11 689	1 682	1 315	6 715	301	347	81	8	–	–	–	–	–	–	33	–
Rating:																	
Average rate	3	0.015406	0.015406	0.015406	0.003852	0.015406	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		176 548	25 409	19 867	25 360	4 546		–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect(R'000)		176 548	254 090	19 867	25 360	4 546		–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	100.0%	100.0%	100.0%	100.0%	100.0%				95.0%							
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		70 789	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)																	

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Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates *(rate in the Rand)*	1								
Residential properties			0.011000	0.012120	0.013332	0.014399	0.015406	0.016485	0.017639
Residential properties - vacant land			0.011000	0.012120	0.013332	0.014399	0.017871	0.019122	0.020461
Formal/informal settlements			0.011000	0.012120	0.013332	0.014399	0.015406	0.016485	0.017639
Small holdings			0.002800	0.003030	0.003333	0.003600	0.003852	0.004121	0.004410
Farm properties - used			0.001458	0.001590	0.001749	0.001889	0.002011	0.002151	0.002302
Farm properties - not used			0.001458	0.001590	0.001749	0.014399	0.015406	0.016485	0.017639
Industrial properties			0.011000	0.012220	0.013332	0.014399	0.015406	0.016485	0.017639
Business and commercial properties			0.011000	0.012220	0.013332	0.014399	0.015406	0.016485	0.017639
Communal land - residential			0.000000	0.000000	0.000000	-	-	-	-
Communal land - small holdings			0.000000	0.000000	0.000000	-	-	-	-
Communal land - farm property			0.000000	0.000000	0.000000	-	-	-	-
Communal land - business and commercial			0.011000	0.012220	-	-	-	-	-
Communal land - other			0.011000	0.012220	-	-	-	-	-
State-owned properties			0.011000	0.012220	0.013332	0.014399	0.015406	0.016485	0.017639
Municipal properties			0.000000	0.000000	0.000000	-	-	-	-
Public service infrastructure			0.000000	0.000000	0.000000	-	-	-	-
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			75 000	75 000	150 000	150 000	150 000	150 000	150 000
General residential rebate			47%	47%	35%	35%	35%	35%	35%
Indigent rebate or exemption			100%	100%	100%	100%	100%	100%	100%
Pensioners/social grants rebate or exemption			40%	50%	50%	50%	50%	50%	50%
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			35.00	38.00	41.80	47.86	26.78	29.99	33.59
Service point - vacant land *(Rands/month)*			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water usage - flat rate tariff *(c/kl)*			12.20	13.70	15.07	17.26	19.71	22.08	24.72
Water usage - life line tariff		(describe structure)					0.00		
Water usage - Block 1 (c/kl)		0-6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water usage - Block 2 (c/kl)		7-12	17.95	20.00	22.00	18.50	21.90	24.53	27.47
Water usage - Block 3 (c/kl)		13-20	12.20	13.70	15.07	20.50	24.14	27.04	30.28
Water usage - Block 4 (c/kl)		21-30	16.15	18.00	19.80	22.00	25.82	28.92	32.39
Water usage - Block 5 (c/kl)		31-45				23.50	27.50	30.80	34.50
Water usage - Block 6 (c/kl)		45+				24.50	28.62	32.05	35.90
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			67.00	73.12	80.43	86.87	183.07	195.88	209.60
Service point - vacant land *(Rands/month)*			65.00	70.90	77.99	84.23	0.00	0.00	0.00
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)									
Volumetric charge - Block 2 (c/kl)									
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								

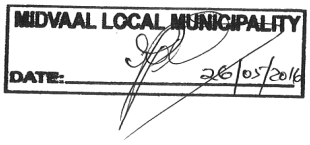
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Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			81.63	87.34	93.80	107.15712	57.67	67.24	78.41
Service point - vacant land *(Rands/month)*		(how is this targeted?)				0.00000	0.00000	0.00000	0.00000
FBE		(describe structure)	0.66000	0.69630	0.74000	0.84538	0.91000	1.06106	1.23720
Life-line tariff - meter		(describe structure)	0.66000	0.69630	0.74000	0.84538	0.91000	1.06106	1.23720
Life-line tariff - prepaid			0.94370	1.27220	1.36500	1.55950	1.74170	2.03082	2.36794
Flat rate tariff - meter *(c/kwh)*						0.00000	0.00000	0.00000	0.00000
Flat rate tariff - prepaid*(c/kwh)*		0-50	0.65000	0.69630	0.74000	0.84538	0.91000	1.06106	1.23720
Meter - IBT Block 1 (c/kwh)		51-350	0.77200	0.87370	0.93000	1.06243	1.14360	1.33344	1.55479
Meter - IBT Block 2 (c/kwh)		351-600	0.99000	1.22880	1.32000	1.50797	1.69790	1.97975	2.30839
Meter - IBT Block 3 (c/kwh)		>600	1.11640	1.44480	1.55200	1.77300	2.00850	2.34191	2.73067
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)				0.00000	0.00000	0.00000	0.00000
Meter - IBT Block 5 (c/kwh)		0-50	0.65000	0.69630	0.74000	0.84538	0.91000	1.06106	1.23720
Prepaid - IBT Block 1 (c/kwh)		51-350	0.77200	0.87370	0.93000	1.06243	1.14360	1.33344	1.55479
Prepaid - IBT Block 2 (c/kwh)		351-600	0.99000	1.22880	1.32000	1.50797	1.69790	1.97975	2.30839
Prepaid - IBT Block 3 (c/kwh)		>600	1.11640	1.44480	1.55200	1.77300	2.00850	2.34191	2.73067
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			108.00	124.00	136.40	147.31	157.62	168.66	180.46
80l bin - once a week			108.00	124.00	136.40	147.31	157.62	168.66	180.46
250l bin - once a week			1 020.00	1 173.00	1 290.30	1 393.52	1 491.07	1 595.45	1 707.13

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Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Exemptions, reductions and rebates *(Rands)*									
BREWERIES		CENT IN THE RAND	0.01100	0.01222	0.013332	0.014399	0.015406	0.016485	0.017639
RESIDENTIAL VACANT-INDIGENT -R425000			0.01100	0.01212	0.013332	0.014399	0.017871	0.019122	0.020461
RESIDENTIAL IMPROVED--INDIGENT-R425000			0.01100	0.01212	0.013332	0.014399	0.015406	0.016485	0.017639
TOWNSHIP REMAINDER			0.01100	0.01212	0.013332	0.014399	0.015406	0.016485	0.017639
SECTIONAL SCHEME EXCLUSIVE USE			0.01100	0.01212	0.013332	0.014399	0.015406	0.016485	0.017639
SECTIONAL SCHEME FURTHER DEVELOP			0.01100	0.01212	0.013332	0.014399	0.015406	0.016485	0.017639
AGRICULTURAL PROP FOR RESIDENTIAL			0.01100	0.01212	0.013332	0.014399	0.015406	0.016485	0.017639
GOVERNMENT RESIDENTIAL			0.01100	0.01212	0.013332	0.014399	0.015406	0.016485	0.017639
Water tariffs									
BUSINESS BASIC FIXED CHARGE			105.00	114.00	125.40	143.58	80.33	89.97	100.77
R/KL			14.33	16.10	17.71	20.28	23.09	25.86	28.96
FLATS MULTI FAMILY DWEL BASIC CHARGE			118.00	128.00	140.80	161.22	90.20	101.02	113.15
R/KL			12.20	13.70	15.07	17.26	19.71	22.08	24.72
iNDUSTRIAL BASIC CHARGE			105.00	114.00	125.40	143.58	80.33	89.97	100.77
R/KL			14.33	16.10	17.71	20.28	23.09	25.86	28.96
CHARITABLE INST.BASIC CHARGE			35.00	38.00	41.80	47.86	26.78	29.99	33.59
R/KL			12.20	13.70	15.07	17.26	19.71	22.08	24.72
Waste water tariffs									
BASIC CHARGE/FIXED FEE			67.00	73.12	80.43	86.87	92.95	99.46	106.42
SERVICE POINT			65.00	70.90	77.99	84.23	90.13	96.43	103.18
Electricity tariffs									
BUSINESS BASIC FIXED CHARGE			384.54	411.46	441.86	504.79	271.68	316.78	369.36
C/KWH			1.19	1.27	1.37	1.56	1.74	2.03	2.37
R/KVA LOW VOLTAGE			140.76	91.00	97.73	111.64	120.23	140.19	163.46
R/KVA MED VOLTAGE			136.37	89.00	95.58	109.19	117.59	137.11	159.87
BASIC CHARGE FLATS/TOWN HOUSES			65.16	69.72	74.87	85.54	46.04	53.68	62.59
CHARITABLE INSTITUTIONS BASIC CHARGE			384.54	411.46	441.86	504.79	271.68	316.78	369.36
C/KWH			1.13	1.21	1.30	1.49	1.66	1.94	2.26
MEGA FLEX BASIC CHARGE			208.84	223.46	239.97	274.14	147.54	172.03	200.59
STANDARD C/KWH Summer			0.52	0.56	0.60	0.69	0.80	0.94	1.09
OFF PEAK C/KWH Summer			0.47	0.44	0.47	0.54	0.64	0.75	0.87
MAX DEMAND R/KVA Summer			54.32	58.12	62.42	71.31	76.82	89.57	104.44
PEAK HOURS Summer			1.28	1.37	1.47	1.68	1.87	2.18	2.54
PEAK HOURS Winter			1.98	2.12	2.27	2.60	2.86	3.33	3.88



Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		461.54	527.57	580.33	506.96	506.96	506.96	**7.0%**	542.45	580.42	621.05
Electricity: Basic levy		81.63	87.34	93.80	107.16	107.16	107.16	**(46.2%)**	57.67	61.71	66.03
Electricity: Consumption		1 067.50	1 181.93	1 266.80	1 181.16	1 181.16	1 181.16	**11.3%**	1 315.15	1 407.22	1 505.72
Water: Basic levy		35.00	38.00	41.80	47.86	47.86	47.86	**(44.1%)**	26.78	28.65	30.66
Water: Consumption		373.30	417.00	458.70	636.00	636.00	636.00	**17.6%**	747.68	800.02	856.02
Sanitation		132.00	142.60	158.42	171.10	171.10	171.10	**7.0%**	183.08	195.89	209.60
Refuse removal		108.00	124.00	136.40	147.31	147.31	147.31	**7.0%**	157.62	168.66	180.46
Other											
sub-total		**2 258.97**	**2 518.44**	**2 736.25**	**2 797.56**	**2 797.56**	**2 797.56**	**8.3%**	**3 030.44**	**3 242.57**	**3 469.55**
VAT on Services					320.68	320.68	320.68		348.32	372.70	398.79
Total large household bill:		**2 258.97**	**2 518.44**	**2 736.25**	**3 118.24**	**3 118.24**	**3 118.24**	**8.4%**	**3 378.76**	**3 615.27**	**3 868.34**
% increase/-decrease			**11.5%**	**8.6%**	**14.0%**	**–**	**–**		**8.4%**	**7.0%**	**7.0%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		162.75	186.03	204.63	662.95	662.95	662.95	**7.0%**	709.36	759.02	812.15
Electricity: Basic levy		81.63	87.34	93.80	107.16	107.16	107.16	**(46.2%)**	57.67	61.71	66.03
Electricity: Consumption		1 067.50	1 181.93	1 266.80	1 447.11	1 447.11	1 447.11	**11.7%**	1 616.42	1 729.57	1 850.64
Water: Basic levy		38.00	38.00	41.80	47.86	47.86	47.86	**(44.1%)**	26.78	28.65	30.66
Water: Consumption		373.30	417.00	458.70	730.00	730.00	730.00	**17.5%**	857.67	917.71	981.95
Sanitation		132.00	142.60	158.42	171.10	171.10	171.10	**7.0%**	183.08	195.89	209.60
Refuse removal		108.00	124.00	136.40	147.31	147.31	147.31	**7.0%**	157.62	168.66	180.46
Other											
sub-total		**1 963.18**	**2 176.90**	**2 360.55**	**3 313.50**	**3 313.50**	**3 313.50**	**8.9%**	**3 608.60**	**3 861.21**	**4 131.49**
VAT on Services					371.08	371.08	371.08		405.89	434.31	464.71
Total small household bill:		**1 963.18**	**2 176.90**	**2 360.55**	**3 684.57**	**3 684.57**	**3 684.57**	**9.0%**	**4 014.50**	**4 295.51**	**4 596.20**
% increase/-decrease			**10.9%**	**8.4%**	**56.1%**	**–**	**–**		**9.0%**	**7.0%**	**7.0%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–				
Electricity: Basic levy		81.63	87.34	93.80							
Electricity: Consumption		–	–	–	318.72	318.72	318.72	16.6%	343.07	367.09	392.78
Water: Basic levy		35.00	38.00	41.80							
Water: Consumption		71.80	120.00	132.00	193.00	193.00	193.00	18.1%	227.97	243.92	261.00
Sanitation		67.00	142.60	158.42							
Refuse removal		60.00	62.00	68.20							
Other											
sub-total		**315.43**	**449.94**	**494.22**	**511.72**	**511.72**	**511.72**	11.6%	**571.04**	**611.01**	**653.78**
VAT on Services					71.64	71.64	71.64	11.6%	79.95	85.54	91.53
Total small household bill:		**315.43**	**449.94**	**494.22**	**583.36**	**583.36**	**583.36**	**11.6%**	**650.98**	**696.55**	**745.31**
% increase/-decrease			**42.6%**	**9.8%**	**18.0%**	**–**	**–**		**11.6%**	**7.0%**	**7.0%**



Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA16 Investment particulars by maturity

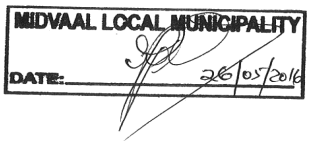
Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
Municipality sub-total										–		–	–	–
Entities														
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

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Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		137 987	174 041	147 936	130 571	130 571	130 571	120 775	101 355	80 246
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		6 921	10 860	9 411	16 745	16 745	16 745	14 198	11 883	10 524
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**144 907**	**184 901**	**157 347**	**147 315**	**147 315**	**147 315**	**134 973**	**113 238**	**90 770**
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**144 907**	**184 901**	**157 347**	**147 315**	**147 315**	**147 315**	**134 973**	**113 238**	**90 770**

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–



Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**55 046**	**58 905**	**65 285**	**75 105**	**73 248**	**73 248**	**80 455**	**89 669**	**98 771**
Local Government Equitable Share		47 515	50 957	56 033	63 385	63 385	63 385	70 863	80 912	90 733
Municipal Systems Improvement Grant		1 000	890	934	930	930	930	–	–	–
Finance Management Grant		1 213	1 242	1 350	1 450	1 450	1 450	1 475	1 550	1 550
EPWP Grant		1 000	1 000	1 135	1 327	1 327	1 327	1 279	–	–
Other National Opex Grants		–	–	–	1 857	–	–	–	–	–
Municipal Infrastructure Grant		1 000	1 100	1 150	1 250	1 250	1 250	1 300	1 400	0
Specific Contr. Towards Councillors		3 318	3 716	4 683	4 906	4 906	4 906	5 538	5 807	6 488
Provincial Government:		**7 114**	**6 917**	**7 725**	**10 595**	**11 489**	**11 489**	**13 119**	**13 149**	**14 649**
Health subsidy		4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
DSRAC Grant		2 440	2 500	3 180	3 446	4 340	4 340	5 970	6 000	7 500
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Specific Contr. Towards Councillors		–	–	–	–	–	–	–	–	–
District Municipality:		**2 040**	**2 426**	**2 408**	**2 865**	**2 865**	**2 865**	**2 679**	**2 864**	**3 063**
Environmental/sedibeng Grant		2 040	2 426	2 408	2 865	2 865	2 865	2 679	2 864	3 063
		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**64 200**	**68 249**	**75 418**	**88 565**	**87 602**	**87 602**	**96 253**	**105 683**	**116 483**
Capital Transfers and Grants										
National Government:		**31 006**	**36 216**	**28 786**	**33 563**	**36 305**	**36 305**	**38 039**	**40 078**	**45 785**
Financial Management Grant		37	58	100	–	–	–	–	–	–
Municipal Infrastructure Grant		26 711	27 158	28 686	29 563	29 563	29 563	29 039	31 078	33 785
Regional Bulk Infrastructure Grant		4 258	–	–	–	2 742	2 742	–	–	–
Energy Efficiency Demand Side Management Grant		–	9 000	–	4 000	4 000	4 000	9 000	9 000	12 000
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		**1 000**	**100**	**1 241**	**3 600**	**2 859**	**2 859**	**2 330**	**2 300**	**800**
DSRAC Grant		1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
District Municipality:		**–**	**–**	**–**	**–**	**345**	**345**	**–**	**–**	**–**
Environmental/sedibeng Grant		–	–	–	–	345	345	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**32 006**	**36 316**	**30 027**	**37 163**	**39 509**	**39 509**	**40 369**	**42 378**	**46 585**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**96 206**	**104 564**	**105 445**	**125 728**	**127 111**	**127 111**	**136 622**	**148 061**	**163 068**

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Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**55 046**	**58 905**	**65 285**	**75 105**	**73 248**	**73 248**	**80 455**	**89 669**	**98 771**
Local Government Equitable Share		47 515	50 957	56 033	63 385	63 385	63 385	70 863	80 912	90 733
Municipal Systems Improvement Grant		1 000	890	934	930	930	930	–	–	–
Finance Management Grant		1 213	1 242	1 350	1 450	1 450	1 450	1 475	1 550	1 550
EPWP Grant		1 000	1 000	1 135	1 327	1 327	1 327	1 279	–	–
Other National Opex Grants		–	–	–	1 857	–	–	–	–	–
Municipal Infrastructure Grant		1 000	1 100	1 150	1 250	1 250	1 250	1 300	1 400	0
Specific Contr. Towards Councillors		3 318	3 716	4 683	4 906	4 906	4 906	5 538	5 807	6 488
Provincial Government:		**7 114**	**6 917**	**7 725**	**10 595**	**11 489**	**11 489**	**13 119**	**13 149**	**14 649**
Health Subsidy		4 674	4 417	4 545	7 149	7 149	7 149	7 149	7 149	7 149
DSRAC		2 440	2 500	3 180	3 446	4 340	4 340	5 970	6 000	7 500
Other Provincial Opex Grants		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		**2 040**	**2 426**	**2 408**	**2 865**	**2 865**	**2 865**	**2 679**	**2 864**	**3 063**
Environmental Health		2 040	2 426	2 408	2 865	2 865	2 865	2 679	2 864	3 063
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**64 200**	**68 249**	**75 418**	**88 565**	**87 602**	**87 602**	**96 253**	**105 683**	**116 483**
Capital expenditure of Transfers and Grants										
National Government:		**31 006**	**36 216**	**28 786**	**33 563**	**36 305**	**36 305**	**38 039**	**40 078**	**45 785**
Financial Management Grant		37	58	100	–	–	–	–	–	–
Municipal Infrastructure Grant		26 711	27 158	28 686	29 563	29 563	29 563	29 039	31 078	33 785
Regional Bulk Infrastructure Grant		4 258	–	–	–	2 742	2 742	–	–	–
Energy Efficiency Demand Side Management Grant		–	9 000	–	4 000	4 000	4 000	9 000	9 000	12 000
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		**1 000**	**100**	**1 241**	**3 600**	**2 859**	**2 859**	**2 330**	**2 300**	**800**
DSRAC Grant		1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
District Municipality:		**–**	**–**	**–**	**–**	**345**	**345**	**–**	**–**	**–**
Sedibeng Capital Grants		–	–	–	–	345	345	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**32 006**	**36 316**	**30 027**	**37 163**	**39 509**	**39 509**	**40 369**	**42 378**	**46 585**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**96 206**	**104 564**	**105 445**	**125 728**	**127 111**	**127 111**	**136 622**	**148 061**	**163 068**

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		55 046	58 905	65 285	75 105	73 248	73 248	80 455	89 669	98 771
Conditions met - transferred to revenue		**55 046**	**58 905**	**65 285**	**75 105**	**73 248**	**73 248**	**80 455**	**89 669**	**98 771**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		7 114	6 917	7 725	10 595	11 489	11 489	13 119	13 149	14 649
Conditions met - transferred to revenue		**7 114**	**6 917**	**7 725**	**10 595**	**11 489**	**11 489**	**13 119**	**13 149**	**14 649**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		2 040	2 426	2 408	2 865	2 865	2 865	2 679	2 864	3 063
Conditions met - transferred to revenue		**2 040**	**2 426**	**2 408**	**2 865**	**2 865**	**2 865**	**2 679**	**2 864**	**3 063**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**64 200**	**68 249**	**75 418**	**88 565**	**87 602**	**87 602**	**96 253**	**105 683**	**116 483**
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		31 006	36 216	28 786	33 563	36 305	36 305	38 039	40 078	45 785
Conditions met - transferred to revenue		**31 006**	**36 216**	**28 786**	**33 563**	**36 305**	**36 305**	**38 039**	**40 078**	**45 785**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		1 000	100	1 241	3 600	2 859	2 859	2 330	2 300	800
Conditions met - transferred to revenue		**1 000**	**100**	**1 241**	**3 600**	**2 859**	**2 859**	**2 330**	**2 300**	**800**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts						345	345	–	–	–
Conditions met - transferred to revenue		–	–	–	–	**345**	**345**	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		**32 006**	**36 316**	**30 027**	**37 163**	**39 509**	**39 509**	**40 369**	**42 378**	**46 585**
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		**96 206**	**104 564**	**105 445**	**125 728**	**127 111**	**127 111**	**136 622**	**148 061**	**163 068**
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–



Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to other municipalities											
Insert description	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		7 522	8 155	8 412	8 971	8 971	8 971	9 998	10 598	11 234
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		353	586	634	659	659	659	743	788	835
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**7 875**	**8 741**	**9 046**	**9 630**	**9 630**	**9 630**	**10 741**	**11 386**	**12 069**
% increase	4		**11.0%**	**3.5%**	**6.5%**	**–**	**–**	**11.5%**	**6.0%**	**6.0%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		7 237	8 216	7 974	7 944	7 944	7 944	8 676	9 284	9 934
Pension and UIF Contributions		1 032	859	1 121	1 115	1 115	1 115	1 186	1 171	1 160
Medical Aid Contributions		119	146	93	85	85	85	89	96	102
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		709	131	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	834	858	984	918	918	918	918	918	918
Cellphone Allowance	3	95	96	187	174	174	174	174	174	174
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	1 740	97	97	97	98	103	103
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**10 026**	**10 306**	**12 099**	**10 333**	**10 333**	**10 333**	**11 141**	**11 745**	**12 391**
% increase	4		**2.8%**	**17.4%**	**(14.6%)**	**–**	**–**	**7.8%**	**5.4%**	**5.5%**
Other Municipal Staff										
Basic Salaries and Wages		97 473	67 672	110 342	171 265	159 138	159 138	175 929	189 339	202 403
Pension and UIF Contributions		18 117	19 986	21 883	144	250	250	253	368	487
Medical Aid Contributions		7 763	8 281	8 610	12 426	11 810	11 810	12 106	12 954	13 860
Overtime		6 927	7 098	7 282	9 537	8 907	8 907	10 942	11 708	12 527
Performance Bonus		(709)	(131)	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	5 260	5 935	6 625	11 554	11 412	11 412	11 671	12 552	13 495
Cellphone Allowance	3	833	1 027	1 320	83	43	43	45	61	77
Housing Allowances	3	829	755	767	1 405	1 303	1 303	1 359	1 454	1 556
Other benefits and allowances	3	–	–		(97)	(97)	(97)	(98)	(103)	(103)
Payments in lieu of leave		1 108	1 170	826	–	–	–	–	–	–
Long service awards		–	–		–	–	–	–	–	–
Post-retirement benefit obligations	6	3 543	3 898	2 844	2 262	2 276	2 276	2 392	2 560	2 739
Sub Total - Other Municipal Staff		**141 144**	**115 691**	**160 499**	**208 579**	**195 043**	**195 043**	**214 600**	**230 893**	**247 043**
% increase	4		**(18.0%)**	**38.7%**	**30.0%**	**(6.5%)**	**–**	**10.0%**	**7.6%**	**7.0%**
Total Parent Municipality		**159 045**	**134 739**	**181 644**	**228 542**	**215 006**	**215 006**	**236 483**	**254 024**	**271 503**
			(15.3%)	**34.8%**	**25.8%**	**(5.9%)**	**–**	**10.0%**	**7.4%**	**6.9%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–

Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		**159 045**	**134 739**	**181 644**	**228 542**	**215 006**	**215 006**	**236 483**	**254 024**	**271 503**
% increase	4		**(15.3%)**	**34.8%**	**25.8%**	**(5.9%)**	**–**	**10.0%**	**7.4%**	**6.9%**
TOTAL MANAGERS AND STAFF	5,7	**151 170**	**125 998**	**172 598**	**218 912**	**205 376**	**205 376**	**225 742**	**242 639**	**259 434**



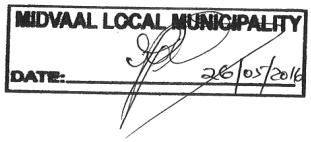
Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4			20 868	606 410			627 278
Chief Whip								–
Executive Mayor				20 868	758 012			778 880
Deputy Executive Mayor								–
Executive Committee				104 340	2 842 550			2 946 890
Total for all other councillors				417 360	5 970 998			6 388 358
Total Councillors	8	–	–	**563 436**	**10 177 970**			**10 741 406**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 419 369	196 913	214 532			1 830 814
Chief Finance Officer			1 094 650	235 306	181 093			1 511 049
List of each offical with packages >= senior manager								
Exc Director - Protection Services			1 192 274	251 682	67 093			1 511 049
Exc Director - Engineering Services			1 088 433	229 524	193 092			1 511 049
Exc Director - Corporate Services			1 653 978	1 930	99 509			1 755 417
Exc Director - Development & Planning			1 206 711	123 245	181 093			1 511 049
Exc Director - Community Services			1 021 061	236 896	253 092			1 511 049
Total Senior Managers of the Municipality	8,10	–	**8 676 476**	**1 275 496**	**1 189 504**	–		**11 141 476**
A Heading for Each Entity	6,7							
List each member of board by designation								
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**8 676 476**	**1 838 932**	**11 367 474**	–		**21 882 882**



Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	8	–	8	7	–	7	7	–	7
Other Managers	7	26	19	5	26	21	5	30	21	5
Professionals		*38*	*35*	*2*	*41*	*36*	*2*	*42*	*36*	*2*
Finance		7	7	–	8	8	–	8	8	–
Spatial/town planning		4	4	–	5	5	–	5	5	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		1	1	–	1	1	–	1	1	–
Electricity		3	3	–	3	3	–	3	3	–
Water		1	1	–	2	–	–	2	–	–
Sanitation		1	–	–	1	1	–	2	1	–
Refuse		1	1	–	–	–	–	–	–	–
Other		20	18	2	21	18	2	21	18	2
Technicians		*16*	*13*	*3*	*15*	*13*	*2*	*17*	*13*	*2*
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		9	9	–	9	9	–	10	9	–
Information Technology		7	4	3	6	4	2	7	4	2
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		154	149	5	167	152	11	172	152	11
Service and sales workers		76	68	8	104	77	27	107	77	27
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		68	66	–	66	66	–	68	66	–
Plant and Machine Operators		78	72	–	86	86	–	88	86	–
Elementary Occupations		213	212	–	226	211	15	230	211	15
TOTAL PERSONNEL NUMBERS	9	**677**	**634**	**31**	**738**	**662**	**69**	**761**	**662**	**69**
% increase					9.0%	4.4%	122.6%	3.1%	–	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10		**634**			**731**				
Human Resources personnel headcount	8, 10		**634**			**731**				



Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates		12 310	13 621	14 022	12 664	13 004	12 572	13 621	11 708	12 294	12 310	13 050	13 081	154 255	165 053	176 607
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		25 512	28 229	29 060	26 247	26 950	26 055	28 229	24 265	25 480	25 512	27 046	26 323	318 910	350 212	383 103
Service charges - water revenue		13 753	15 218	15 666	14 149	14 529	14 046	15 218	13 081	13 736	13 753	14 580	14 615	172 344	187 855	204 762
Service charges - sanitation revenue		3 050	3 375	3 474	3 138	3 222	3 115	3 375	2 901	3 046	3 050	3 234	3 241	38 223	40 899	43 762
Service charges - refuse revenue		2 734	3 025	3 114	2 813	2 888	2 792	3 025	2 600	2 731	2 734	2 899	2 905	34 261	36 660	39 226
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments		317	317	317	317	317	317	317	317	317	317	317	317	3 800	3 990	4 190
Interest earned - outstanding debtors		670	742	764	690	708	685	742	638	669	670	711	712	8 400	8 820	9 261
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 405	4 405	4 405	4 405	52 823	55 464	58 237
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		28 990	1 191	1 191	1 191	27 515	1 191	1 191	1 191	27 524	1 192	1 192	2 692	96 253	105 683	116 483
Other revenue		(5 528)	(6 618)	(6 888)	(5 975)	(5 995)	(5 912)	(6 618)	(5 331)	(5 514)	(5 733)	(6 231)	97 518	31 176	32 881	35 203
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributio		**86 208**	**63 500**	**65 121**	**59 635**	**87 538**	**59 261**	**63 500**	**55 769**	**84 689**	**58 211**	**61 203**	**165 811**	**910 445**	**987 517**	**1 070 833**
Expenditure By Type																
Employee related costs		18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 702	18 702	18 702	20 202	225 742	242 639	259 434
Remuneration of councillors		903	903	903	903	903	903	903	903	904	904	904	808	10 741	11 386	12 069
Debt impairment		7 154	7 154	7 154	7 154	7 154	7 154	7 154	7 154	7 162	7 162	7 162	7 107	85 824	91 610	97 711
Depreciation & asset impairment		12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 068	12 082	12 082	12 082	12 082	144 869	144 869	144 869
Finance charges		–	–	–	–	–	8 960	–	–	–	–	–	8 960	17 921	16 382	14 779
Bulk purchases		36 605	36 651	31 621	31 548	25 762	28 322	32 231	25 342	19 428	24 604	29 361	29 361	350 836	394 833	444 530
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 273	5 273	5 273	5 273	63 226	64 870	68 957
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 774	9 786	9 786	9 786	9 785	117 339	127 612	129 652
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**90 450**	**90 495**	**85 465**	**85 392**	**79 606**	**91 127**	**86 075**	**79 187**	**73 338**	**78 513**	**83 270**	**93 578**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit)		**(4 242)**	**(26 995)**	**(20 345)**	**(25 758)**	**7 932**	**(31 866)**	**(22 576)**	**(23 417)**	**11 351**	**(20 302)**	**(22 067)**	**72 233**	**(106 052)**	**(106 685)**	**(101 169)**
Transfers recognised - capital		21 009	–	–	–	9 679	–	–	–	9 682	–	–	–	40 369	42 378	46 585
Contributions recognised - capital		1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 044	1 044	1 044	1 044	12 520	16 645	27 760
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**17 810**	**(25 953)**	**(19 302)**	**(24 715)**	**18 654**	**(30 824)**	**(21 533)**	**(22 374)**	**22 077**	**(19 258)**	**(21 023)**	**73 277**	**(53 163)**	**(47 662)**	**(26 824)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**17 810**	**(25 953)**	**(19 302)**	**(24 715)**	**18 654**	**(30 824)**	**(21 533)**	**(22 374)**	**22 077**	**(19 258)**	**(21 023)**	**73 277**	**(53 163)**	**(47 662)**	**(26 824)**

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																
Vote 1 - executive council		3 987	2 320	2 375	2 189	4 082	2 177	2 320	2 058	3 986	2 141	2 243	2 247	32 125	46 241	60 968
Vote 2 - corporate services		188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 384	2 521
Vote 3 - financial services		17 338	14 951	15 373	13 946	16 593	13 849	14 951	12 941	15 848	13 574	14 352	14 384	178 099	199 855	222 110
Vote 4 - development & planning		225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 941	3 793
Vote 5 - health		596	596	596	596	596	596	596	596	596	596	596	596	7 149	7 149	7 149
Vote 6 - community & social services		2 775	445	445	445	445	445	445	445	446	446	446	1 946	9 172	12 233	13 297
Vote 7 - public safety		5 805	4 472	4 472	4 472	5 805	4 472	4 472	4 472	5 811	4 477	4 477	4 477	57 687	60 389	59 228
Vote 8 - sport & recreation		1 227	45	45	45	1 227	45	45	45	1 228	45	45	45	4 084	3 572	3 613
Vote 9 - environmental protection		223	223	223	223	223	223	223	223	223	223	223	223	2 679	2 864	3 063
Vote 10 - waste water management		10 983	3 203	3 297	2 978	11 146	2 956	3 203	2 753	10 981	2 894	3 069	3 076	60 538	58 052	61 769
Vote 11 - solid waste management		7 441	3 191	3 276	2 989	7 588	2 970	3 191	2 787	7 440	2 915	3 071	3 078	49 940	52 951	56 024
Vote 12 - roads & transport		880	–	–	–	880	–	–	–	880	–	–	–	2 639	278	4 985
Vote 13 - water services		22 611	14 934	15 372	13 890	23 369	13 789	14 934	12 845	22 597	13 503	14 311	14 345	196 501	216 712	232 291
Vote 14 - electricty		41 680	28 912	29 709	27 011	34 060	26 827	28 912	25 110	32 654	26 308	27 780	27 054	356 019	379 518	413 971
Vote 15 - engineering admin		582	–	–	–	582	–	–	–	582	–	–	–	1 746	1 400	396
Total Revenue by Vote		**116 540**	**73 706**	**75 596**	**69 197**	**107 008**	**68 761**	**73 706**	**64 689**	**103 685**	**67 536**	**71 026**	**71 884**	**963 334**	**1 046 540**	**1 145 178**
Expenditure by Vote to be appropriated																
Vote 1 - executive council		5 241	5 243	5 035	5 032	4 804	4 909	5 087	4 792	4 565	4 777	4 942	4 846	59 273	63 823	68 914
Vote 2 - corporate services		3 481	3 502	3 509	3 486	3 492	3 957	3 502	3 471	3 484	3 484	3 497	3 970	42 836	43 068	45 663
Vote 3 - financial services		5 220	5 220	5 220	5 220	5 220	5 230	5 220	5 220	5 226	5 226	5 226	5 236	62 686	69 800	68 377
Vote 4 - development & planning		2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 047	2 047	2 047	2 047	24 539	26 118	27 804
Vote 5 - health		619	623	624	620	621	620	623	618	620	620	622	622	7 454	7 940	8 460
Vote 6 - community & social services		1 647	1 648	1 648	1 647	1 648	1 657	1 648	1 647	1 649	1 649	1 650	3 160	21 298	23 713	24 966
Vote 7 - public safety		7 486	7 489	7 489	7 487	7 487	7 558	7 489	7 485	7 495	7 495	7 496	7 568	90 024	95 532	101 063
Vote 8 - sport & recreation		1 985	1 987	1 988	1 985	1 986	2 046	1 987	1 984	1 987	1 987	1 988	2 049	23 960	25 367	26 917
Vote 9 - environmental protection		245	245	245	245	245	245	245	245	246	246	246	246	2 945	3 130	3 329
Vote 10 - waste water management		3 425	3 434	3 437	3 427	3 430	3 881	3 434	3 421	3 429	3 429	3 434	3 889	42 069	43 893	46 126
Vote 11 - solid waste management		4 390	4 372	4 367	4 385	4 381	4 916	4 372	4 399	4 396	4 396	4 386	4 915	53 676	56 195	58 905
Vote 12 - roads & transport		5 740	5 740	5 740	5 740	5 740	8 638	5 740	5 740	5 747	5 747	5 747	8 645	74 702	76 163	77 753
Vote 13 - water services		13 209	13 235	12 648	12 602	11 477	15 025	11 588	11 185	9 972	10 661	12 545	15 766	149 911	161 049	173 193
Vote 14 - electricty		34 340	34 335	30 094	30 092	25 654	29 014	31 718	25 560	21 096	25 370	28 066	29 235	344 573	380 815	421 820
Vote 15 - engineering admin		1 377	1 377	1 377	1 377	1 377	1 385	1 377	1 377	1 379	1 379	1 379	1 387	16 551	17 596	18 712
Total Expenditure by Vote		**90 450**	**90 495**	**85 465**	**85 392**	**79 606**	**91 127**	**86 075**	**79 187**	**73 338**	**78 513**	**83 270**	**93 578**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) before assoc.		**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

MIDVAAL LOCAL MUNICIPALITY
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Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																
Governance and administration		**19 411**	**15 183**	**15 606**	**14 174**	**18 668**	**14 077**	**15 183**	**13 166**	**17 922**	**13 801**	**14 582**	**14 615**	**186 388**	**208 578**	**231 292**
Executive and council		1 846	–	–	–	1 846	–	–	–	1 846	–	–	–	5 538	5 807	6 092
Budget and treasury office		17 378	14 995	15 418	13 987	16 634	13 889	14 995	12 978	15 888	13 613	14 394	14 427	178 596	200 387	222 679
Corporate services		188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 384	2 521
Community and public safety		**12 175**	**7 469**	**7 512**	**7 367**	**9 919**	**7 357**	**7 469**	**7 265**	**9 851**	**7 336**	**7 415**	**8 919**	**100 056**	**118 714**	**132 616**
Community and social services		2 775	445	445	445	445	445	445	445	446	446	446	1 946	9 172	12 233	13 297
Sport and recreation		1 227	45	45	45	1 227	45	45	45	1 228	45	45	45	4 084	3 572	3 613
Public safety		5 805	4 472	4 472	4 472	5 805	4 472	4 472	4 472	5 811	4 477	4 477	4 477	57 687	60 389	59 228
Housing		1 772	1 912	1 955	1 810	1 846	1 800	1 912	1 708	1 771	1 772	1 852	1 855	21 964	35 371	49 330
Health		596	596	596	596	596	596	596	596	596	596	596	596	7 149	7 149	7 149
Economic and environmental services		**1 328**	**448**	**448**	**448**	**1 328**	**448**	**448**	**448**	**1 329**	**449**	**449**	**449**	**8 020**	**6 083**	**11 841**
Planning and development		225	225	225	225	225	225	225	225	225	225	225	225	2 702	2 941	3 793
Road transport		880	–	–	–	880	–	–	–	880	–	–	–	2 639	278	4 985
Environmental protection		223	223	223	223	223	223	223	223	223	223	223	223	2 679	2 864	3 063
Trading services		**83 626**	**50 605**	**52 030**	**47 207**	**77 093**	**46 879**	**50 605**	**43 810**	**74 583**	**45 950**	**48 580**	**47 902**	**668 870**	**713 165**	**769 429**
Electricity		42 350	29 009	29 809	27 101	34 734	26 917	29 009	25 194	33 323	26 396	27 873	27 147	358 862	382 146	415 743
Water		22 858	15 207	15 653	14 144	23 630	14 041	15 207	13 080	22 843	13 749	14 573	14 607	199 592	220 082	235 964
Waste water management		11 031	3 256	3 352	3 028	11 197	3 006	3 256	2 799	11 030	2 943	3 120	3 127	61 146	58 703	62 465
Waste management		7 388	3 132	3 215	2 934	7 532	2 915	3 132	2 737	7 387	2 861	3 015	3 021	49 270	52 234	55 257
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		**116 540**	**73 706**	**75 596**	**69 197**	**107 008**	**68 761**	**73 706**	**64 689**	**103 685**	**67 536**	**71 026**	**71 884**	**963 334**	**1 046 540**	**1 145 178**
Expenditure - Standard																
Governance and administration		**11 550**	**11 571**	**11 578**	**11 556**	**11 561**	**12 036**	**11 571**	**11 540**	**11 563**	**11 563**	**11 576**	**11 962**	**139 627**	**148 801**	**152 236**
Executive and council		2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 840	2 840	2 840	2 744	33 959	35 778	38 032
Budget and treasury office		5 220	5 220	5 220	5 220	5 220	5 230	5 220	5 220	5 226	5 226	5 226	5 236	62 686	69 800	68 377
Corporate services		3 493	3 514	3 521	3 499	3 504	3 970	3 514	3 483	3 496	3 497	3 509	3 982	42 981	43 223	45 827
Community and public safety		**14 130**	**14 140**	**13 935**	**13 923**	**13 697**	**13 942**	**13 984**	**13 677**	**13 464**	**13 676**	**13 846**	**15 489**	**167 903**	**180 440**	**192 122**
Community and social services		1 647	1 648	1 648	1 647	1 648	1 657	1 648	1 647	1 649	1 649	1 650	3 160	21 298	23 713	24 966
Sport and recreation		1 985	1 987	1 988	1 985	1 986	2 046	1 987	1 984	1 987	1 987	1 988	2 049	23 960	25 367	26 917
Public safety		7 486	7 489	7 489	7 487	7 487	7 558	7 489	7 485	7 495	7 495	7 496	7 568	90 024	95 532	101 063
Housing		2 392	2 394	2 186	2 183	1 955	2 060	2 238	1 943	1 713	1 925	2 090	2 090	25 167	27 889	30 716
Health		619	623	624	620	621	620	623	618	620	620	622	622	7 454	7 940	8 460
Economic and environmental services		**8 029**	**8 029**	**8 029**	**8 029**	**8 029**	**10 928**	**8 029**	**8 029**	**8 039**	**8 039**	**8 039**	**10 937**	**102 187**	**105 412**	**108 887**
Planning and development		2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 044	2 047	2 047	2 047	2 047	24 539	26 118	27 805
Road transport		5 740	5 740	5 740	5 740	5 740	8 638	5 740	5 740	5 747	5 747	5 747	8 645	74 702	76 163	77 753
Environmental protection		245	245	245	245	245	245	245	245	246	246	246	246	2 945	3 130	3 329
Trading services		**56 741**	**56 754**	**51 923**	**51 884**	**46 318**	**54 221**	**52 490**	**45 941**	**40 272**	**45 235**	**49 810**	**55 190**	**606 780**	**659 548**	**718 756**
Electricity		35 717	35 713	31 471	31 469	27 031	30 399	33 096	26 938	22 475	26 749	29 445	30 621	361 124	398 411	440 532
Water		13 209	13 235	12 648	12 602	11 477	15 025	11 588	11 185	9 972	10 661	12 545	15 766	149 911	161 049	173 193
Waste water management		3 425	3 434	3 437	3 427	3 430	3 881	3 434	3 421	3 429	3 429	3 434	3 889	42 069	43 893	46 126
Waste management		4 390	4 372	4 367	4 385	4 381	4 916	4 372	4 399	4 396	4 396	4 386	4 915	53 676	56 195	58 905
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		**90 450**	**90 495**	**85 465**	**85 392**	**79 606**	**91 127**	**86 075**	**79 187**	**73 338**	**78 513**	**83 270**	**93 578**	**1 016 497**	**1 094 201**	**1 172 002**
Surplus/(Deficit) before assoc.		**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**26 091**	**(16 790)**	**(9 869)**	**(16 195)**	**27 402**	**(22 366)**	**(12 370)**	**(14 498)**	**30 348**	**(10 977)**	**(12 244)**	**(21 694)**	**(53 163)**	**(47 662)**	**(26 824)**

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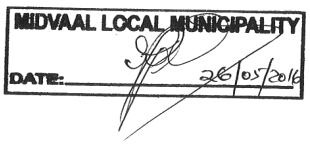
Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - financial services		–	–	–	–	–	–	–	–	–	–	–	35	35	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		–	–	–	–	–	–	–	–	–	–	–	1 500	1 500	3 000	4 000
Vote 7 - public safety		–	200	–	–	–	–	–	–	–	–	–	4 000	4 200	6 500	–
Vote 8 - sport & recreation		–	–	–	–	–	–	–	–	–	–	–	3 100	3 100	3 000	3 000
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	–	–	–	–	–	–	–	–	–	14 845	14 845	6 420	7 800
Vote 11 - solid waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - roads & transport		–	–	–	–	–	–	–	–	–	–	–	2 539	2 539	378	5 885
Vote 13 - water services		–	–	–	–	–	–	–	–	–	–	–	12 600	12 600	16 300	15 400
Vote 14 - electricty		9 000	–	9 000	9 000	9 000	9 000	9 000	9 000	9 000	9 000	9 000	(69 500)	20 500	12 700	17 500
Vote 15 - engineering admin		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**9 000**	**200**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**9 000**	**(30 881)**	**59 319**	**48 298**	**53 585**
Single-year expenditure ***to be appropriated***																
Vote 1 - executive council		200	–	–	–	20	–	–	200	200	500	200	750	2 070	12 545	24 160
Vote 2 - corporate services		–	–	–	–	10	70	60	–	25	20	–	480	665	680	670
Vote 3 - financial services		–	–	–	–	–	–	–	–	–	50	–	–	50	55	60
Vote 4 - development & planning		–	–	–	–	–	–	–	–	50	–	–	–	50	100	750
Vote 5 - health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		–	–	350	200	270	30	60	–	60	60	–	–	1 030	2 670	860
Vote 7 - public safety		–	–	150	–	250	–	–	–	–	–	–	–	400	–	–
Vote 8 - sport & recreation		–	–	65	40	–	–	–	600	–	–	–	–	705	630	1 145
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	700	–	800	–	–	–	–	–	–	–	1 500	–	760
Vote 11 - solid waste management		–	–	120	–	100	–	–	–	–	–	1 800	–	2 020	1 150	1 200
Vote 12 - roads & transport		500	1 500	2 000	–	–	–	–	100	–	–	–	–	4 100	200	–
Vote 13 - water services		–	50	550	50	550	50	–	1 100	1 050	1 050	1 050	800	6 300	790	1 450
Vote 14 - electricty		–	–	–	–	1 050	150	–	550	400	400	550	600	3 700	9 650	2 200
Vote 15 - engineering admin		–	–	10	25	–	–	–	–	25	–	–	–	60	–	–
Capital single-year expenditure sub-total	2	**700**	**1 550**	**3 945**	**315**	**3 050**	**300**	**120**	**2 550**	**1 810**	**2 080**	**3 600**	**2 630**	**22 650**	**28 470**	**33 255**
Total Capital Expenditure	2	**9 700**	**1 750**	**12 945**	**9 315**	**12 050**	**9 300**	**9 120**	**11 550**	**10 810**	**11 080**	**12 600**	**(28 251)**	**81 969**	**76 768**	**86 840**

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Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
Governance and administration		–	–	35	–	10	70	60	–	25	70	–	1 130	1 400	735	730
Executive and council		–	–	–	–	–	–	–	–	–	–	–	650	650	–	–
Budget and treasury office		–	–	35	–	–	–	–	–	–	50	–	–	85	55	60
Corporate services		–	–	–	–	10	70	60	–	25	20	–	480	665	680	670
Community and public safety		200	200	1 065	740	1 540	480	310	2 300	1 460	1 760	1 400	900	12 355	28 345	33 165
Community and social services		–	–	350	200	770	230	60	400	260	260	–	–	2 530	5 670	4 860
Sport and recreation		–	–	565	540	500	250	250	950	250	250	250	–	3 805	3 630	4 145
Public safety		–	200	150	–	250	–	–	750	750	750	950	800	4 600	6 500	–
Housing		200	–	–	–	20	–	–	200	200	500	200	100	1 420	12 545	24 160
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		500	1 500	2 000	–	750	750	–	600	50	413	126	–	6 689	678	6 635
Planning and development		–	–	–	–	–	–	–	–	50	–	–	–	50	100	750
Road transport		500	1 500	2 000	–	750	750	–	600	–	413	126	–	6 639	578	5 885
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		9 000	50	2 930	1 575	6 475	2 350	–	5 400	7 595	8 250	9 650	8 250	61 525	47 010	46 310
Electricity		9 000	–	10	25	1 050	650	–	950	2 825	2 800	3 450	3 500	24 260	22 350	19 700
Water		–	50	1 050	50	2 150	50	–	3 100	3 050	3 050	3 050	3 300	18 900	17 090	16 850
Waste water management		–	–	1 750	1 500	3 175	1 650	–	1 350	1 720	2 400	1 350	1 450	16 345	6 420	8 560
Waste management		–	–	120	–	100	–	–	–	–	–	1 800	–	2 020	1 150	1 200
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	9 700	1 750	6 030	2 315	8 775	3 650	370	8 300	9 130	10 493	11 176	10 280	81 969	76 768	86 840
Funded by:																
National Government		9 000	200	1 750	1 750	4 500	2 150	–	3 850	4 500	4 750	3 626	1 963	38 039	40 078	45 785
Provincial Government		–	–	150	200	770	200	60	400	260	260	–	30	2 330	2 300	800
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants														–	–	–
Transfers recognised - capital		9 000	200	1 900	1 950	5 270	2 350	60	4 250	4 760	5 010	3 626	1 993	40 369	42 378	46 585
Public contributions & donations		200	–	1 035	190	870		310	500	1 230	1 983	4 550	1 652	12 520	16 645	27 760
Borrowing		500	1 500	2 500	–	1 275	1 130	–	2 000	2 350	2 350	2 250	4 245	20 100	11 750	4 920
Internally generated funds		–	50	595	175	1 360	170		1 550	790	1 150	750	2 390	8 980	5 995	7 575
Total Capital Funding		9 700	1 750	6 030	2 315	8 775	3 650	370	8 300	9 130	10 493	11 176	10 280	81 969	76 768	86 840



Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates	12 310	13 621	14 022	12 664	13 004	12 572	13 621	11 708	12 294	12 310	13 050	13 081	154 255	165 053	176 607
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	25 512	28 229	29 060	26 247	26 950	26 055	28 229	24 265	25 480	25 512	27 046	(68 507)	224 080	250 710	276 652
Service charges - water revenue	13 753	15 218	15 666	14 149	14 529	14 046	15 218	13 081	13 736	13 753	14 580	14 615	172 344	187 855	204 762
Service charges - sanitation revenue	3 050	3 375	3 474	3 138	3 222	3 115	3 375	2 901	3 046	3 050	3 234	3 241	38 223	40 899	43 762
Service charges - refuse revenue	2 734	3 025	3 114	2 813	2 888	2 792	3 025	2 600	2 731	2 734	2 899	2 905	34 261	36 660	39 226
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	317	317	317	317	317	317	317	317	317	317	317	317	3 800	3 990	4 190
Interest earned - outstanding debtors	670	742	764	690	708	685	742	638	669	670	711	712	8 400	8 820	9 261
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 400	4 405	4 405	4 405	4 405	52 823	55 464	58 237
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operational	28 990	1 191	1 191	1 191	27 515	1 191	1 191	1 191	27 524	1 192	1 192	2 692	96 253	105 683	116 483
Other revenue	3 162	3 162	3 162	3 162	3 162	3 162	3 162	3 162	3 166	3 166	2 548	240	34 416	32 581	34 961
Cash Receipts by Source	**94 898**	**73 280**	**75 171**	**68 771**	**96 695**	**68 335**	**73 280**	**64 263**	**93 369**	**67 110**	**69 982**	**(26 298)**	**818 855**	**887 714**	**964 140**
Other Cash Flows by Source															
Transfer receipts - capital	21 009	–	–	–	9 679	–	–	–	9 682	–	–	–	40 369	42 378	46 585
Contributions recognised - capital & Contributed asse	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 044	1 044	1 044	1 044	12 520	16 645	27 760
Proceeds on disposal of PPE												100	100	100	100
Short term loans												–			
Borrowing long term/refinancing												15 300	15 300	4 050	3 220
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**116 949**	**74 323**	**76 213**	**69 814**	**107 417**	**69 378**	**74 323**	**65 306**	**104 095**	**68 154**	**71 026**	**(9 854)**	**887 144**	**950 887**	**1 041 805**
Cash Payments by Type															
Employee related costs	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 679	18 702	18 702	18 702	20 202	225 742	242 639	259 434
Remuneration of councillors	903	903	903	903	903	903	903	903	904	904	904	808	10 741	11 386	12 069
Finance charges	–	–	–	–	–	8 960	–	–	–	–	–	8 960	17 921	16 382	14 779
Bulk purchases - Electricity	26 809	26 821	22 372	22 353	17 707	19 943	24 098	17 597	12 917	17 403	20 215	20 215	248 450	283 233	322 885
Bulk purchases - Water & Sewer	9 796	9 830	9 248	9 195	8 055	8 379	8 133	7 745	6 512	7 201	9 146	9 146	102 386	111 601	121 645
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 267	5 273	5 273	5 273	5 273	63 226	64 870	68 957
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	3 162	9 864	9 864	9 864	9 864	9 864	9 864	9 864	9 864	9 864	9 864	16 289	118 094	126 633	128 956
Cash Payments by Type	**64 616**	**71 364**	**66 334**	**66 261**	**60 475**	**71 996**	**66 944**	**60 055**	**54 171**	**59 347**	**64 104**	**80 893**	**786 559**	**856 743**	**928 726**
Other Cash Flows/Payments by Type															
Capital assets	9 700	1 750	6 030	2 315	8 775	3 650	370	8 300	9 130	10 493	11 176	10 280	81 969	76 768	86 840
Repayment of borrowing	136 067	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	(11 248)	850	24 440	23 978	25 785
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**210 383**	**61 866**	**61 116**	**57 328**	**58 002**	**64 398**	**56 066**	**57 108**	**52 054**	**58 592**	**64 032**	**92 023**	**892 968**	**957 489**	**1 041 351**
NET INCREASE/(DECREASE) IN CASH HELD	**(93 434)**	**12 457**	**15 097**	**12 486**	**49 415**	**4 980**	**18 257**	**8 198**	**52 041**	**9 562**	**6 994**	**(101 877)**	**(5 824)**	**(6 602)**	**454**
Cash/cash equivalents at the month/year begin:	50 542	(42 892)	(30 435)	(15 338)	(2 852)	46 563	51 543	69 800	77 998	130 039	139 601	146 595	50 542	44 718	38 116
Cash/cash equivalents at the month/year end:	(42 892)	(30 435)	(15 338)	(2 852)	46 563	51 543	69 800	77 998	130 039	139 601	146 595	44 718	44 718	38 116	38 570

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Choose name from list - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2012/13 Audited Outcome	2013/14 Audited Outcome	2014/15 Audited Outcome	Current Year 2015/16 Original Budget	 Adjusted Budget	 Full Year Forecast	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	 Budget Year +1 2017/18	 Budget Year +2 2018/19
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Materials and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
–	–	–	–	–	–
–	–	–	–	–	–
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–	–	–	–	–	–

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Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework			Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–



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Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**62 308**	**35 353**	**20 941**	**35 493**	**46 049**	**46 049**	**41 269**	**21 558**	**24 115**
Infrastructure - Road transport		12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Roads, Pavements & Bridges		12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		18 219	9 142	5 693	15 500	13 491	13 491	23 300	13 250	16 500
Generation		–	5 527	2 502	11 500	8 900	8 900	13 300	3 000	3 000
Transmission & Reticulation		17 022	1 065	31	4 000	4 000	4 000	10 000	9 750	13 000
Street Lighting		1 197	2 550	3 160	–	591	591	–	500	500
Infrastructure - Water		9 335	6 150	1 043	10 300	10 480	10 480	8 100	1 300	1 400
Dams & Reservoirs		400	5 900	1 043	4 470	4 350	4 350	–	–	–
Water purification		–	–		–	–	–	–	–	–
Reticulation		8 935	250		5 830	6 130	6 130	8 100	1 300	1 400
Infrastructure - Sanitation		22 442	11 949	468	450	3 192	3 192	2 500	–	–
Reticulation		22 442	11 949	468	450	450	450	2 500	–	–
Sewerage purification		–	–	–	–	2 742	2 742	–	–	–
Infrastructure - Other		–	–	766	2 500	4 500	4 500	4 480	4 480	980
Waste Management		–	–	242	–	–	–	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	524	2 500	4 500	4 500	4 480	4 480	980
Community		**670**	**7 918**	**7 296**	**2 500**	**2 997**	**2 997**	**350**	**3 550**	**7 050**
Parks & gardens		–	–	86	–	–	–	–	–	–
Sportsfields & stadia		–	3 054	1 784	2 000	1 775	1 775	–	500	3 000
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–		–	–	–	–	–	–
Libraries		670	4 826	–	–	522	522	–	3 000	4 000
Recreational facilities		–	–	5 116	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	39	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	310	500	700	700	350	50	50
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		**7 501**	**12 703**	**15 162**	**17 397**	**17 367**	**17 367**	**4 200**	**2 865**	**5 190**
General vehicles		3 235	4 107	5 125	10 810	9 919	9 919	2 700	1 700	2 620
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		496	5 436	5 911	1 857	1 964	1 964	230	80	590
Computers - hardware/equipment		135	165	900	1 705	1 674	1 674	400	310	555
Furniture and other office equipment		974	325	1 046	605	1 293	1 293	50	225	225
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	50	700
Civic Land and Buildings		–	–	1 310	–	442	442	–	–	–
Other Buildings		370	240	17	900	345	345	400	500	500
Other Land		1 833	1 177	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		458	1 252	853	1 520	1 730	1 730	420	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**70 480**	**55 975**	**43 399**	**55 390**	**66 413**	**66 413**	**45 819**	**27 973**	**36 355**
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–		–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

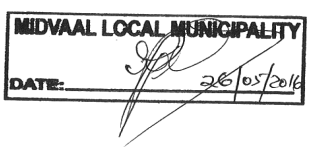
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Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**24 807**	**9 477**	**25 658**	**13 250**	**8 838**	**8 838**	**16 210**	**25 760**	**17 980**
Infrastructure - Road transport		1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Roads, Pavements & Bridges		1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		959	653	–	–	–	–	10	8 010	1 000
Generation		959	653	–	–	–	–	10	8 010	1 000
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 615	1 191	6 389	8 650	4 238	4 238	10 800	15 500	14 500
Dams & Reservoirs		–	–	6 389	8 200	3 788	3 788	10 300	15 000	14 000
Water purification		532	–	–	–	–	–	–	–	–
Reticulation		1 083	1 191	–	450	450	450	500	500	500
Infrastructure - Sanitation		19 499	833	10 651	1 100	1 100	1 100	1 200	1 020	1 200
Reticulation		1 748	426	10 070	600	600	600	1 000	1 020	1 200
Sewerage purification		17 751	407	581	500	500	500	200	–	–
Infrastructure - Other		979	–	–	1 500	1 500	1 500	200	1 230	1 280
Waste Management		–	–	–	1 500	1 500	1 500	120	1 150	1 200
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	979	–	–	–	–	–	80	80	80
Community		**1 623**	**729**	**–**	**2 500**	**1 800**	**1 800**	**4 500**	**2 700**	**1 000**
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	2 500	1 800	1 800	3 000	2 500	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	200	1 000
Libraries		–	–	–	–	–	–	1 500	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		1 623	729	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		**824**	**19 991**	**–**	**20 650**	**15 528**	**15 528**	**15 440**	**20 335**	**31 505**
General vehicles		–	8 940	–	1 350	1 203	1 203	2 750	3 350	900
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	805	180	885
Computers - hardware/equipment		161	278	–	–	–	–	120	105	110
Furniture and other office equipment		–	–	–	1 300	–	–	670	–	10
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	9 959	–	–	–	–	–	–	–
Other Buildings		295	813	–	–	80	80	–	11 000	22 500
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		368	–	–	18 000	14 245	14 245	11 095	5 700	7 100
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Intangibles		396	–	–	–	–	–	–	–	–
Computers - software & programming		396	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**27 650**	**30 197**	**25 658**	**36 400**	**26 166**	**26 166**	**36 150**	**48 795**	**50 485**



Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total capex		*28.2%*	*35.0%*	*37.2%*	*39.7%*	*28.3%*	*28.3%*	*44.1%*	*63.6%*	*58.1%*
Renewal of Existing Assets as % of deprecn"		*25.2%*	*26.1%*	*22.7%*	*25.1%*	*18.1%*	*18.1%*	*25.0%*	*33.7%*	*34.8%*

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Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**23 422**	**23 762**	**28 637**	**34 920**	**31 888**	**31 888**	**31 888**	**33 897**	**36 033**
Infrastructure - Road transport		17 104	17 873	18 263	20 205	17 330	17 330	17 330	18 421	19 582
Roads, Pavements & Bridges		17 104	17 873	18 263	20 205	17 330	17 330	17 330	18 421	19 582
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		1 038	1 588	2 156	3 250	3 083	3 083	3 083	3 277	3 484
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		1 038	1 588	2 156	3 250	3 083	3 083	3 083	3 277	3 484
Infrastructure - Sanitation		2 387	2 694	3 740	6 597	6 736	6 736	6 736	7 160	7 612
Reticulation		1 210	1 107	1 898	3 346	2 981	2 981	2 981	3 169	3 369
Sewerage purification		1 177	1 587	1 843	3 251	3 755	3 755	3 755	3 991	4 243
Infrastructure - Other		(379)	(1 344)	449	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation	2	(379)	(1 344)	449	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	–	–	–	–	–	–
Community		**292**	**494**	**3 421**	**7 757**	**7 337**	**7 337**	**7 337**	**7 800**	**8 291**
Parks & gardens		55	101	3 020	6 173	5 886	5 886	5 886	6 257	6 651
Sportsfields & stadia		25	32	31	36	35	35	35	37	40
Swimming pools		12	47	44	100	98	98	98	104	110
Community halls		–	–	–	–	–	–	–	–	–
Libraries		93	122	142	241	207	207	207	220	234
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		19	56	79	81	79	79	79	84	89
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		79	105	46	454	443	443	443	471	500
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		9	30	58	672	590	590	590	627	666
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		**4 962**	**5 948**	**9 008**	**16 441**	**15 683**	**15 683**	**15 684**	**16 672**	**17 722**
General vehicles		3 679	4 194	4 961	5 787	5 404	5 404	5 404	5 745	6 107
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		52	184	126	488	481	481	481	511	544
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		1 232	1 570	3 921	10 166	9 798	9 798	9 798	10 416	11 072
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**28 676**	**30 203**	**41 066**	**59 118**	**54 908**	**54 908**	**54 909**	**58 368**	**62 046**
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
R&M as a % of PPE		*1.4%*	*1.5%*	*2.0%*	*3.0%*	*2.8%*	*2.8%*	*2.9%*	*3.1%*	*3.4%*
R&M as % Operating Expenditure		*4.4%*	*4.3%*	*5.1%*	*6.0%*	*5.9%*	*5.9%*	*5.4%*	*5.3%*	*5.3%*

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Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Depreciation by Asset Class/Sub-class										
Infrastructure		109 753	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		109 753	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869
Waste Management		–	–	–	–	–	–	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	109 753	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869
Community		–	–	–	–	–	–	–	–	–
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
General vehicles		–	–	–	–	–	–	–	–	–
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**109 753**	**115 484**	**112 943**	**144 869**	**144 869**	**144 869**	**144 869**	**144 869**	**144 869**
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

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Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1							
Vote 1 - executive council		2 070	12 545	24 160	–	–	–	–
Vote 2 - corporate services		665	680	670	655	655	–	–
Vote 3 - financial services		85	55	60	65	70	–	–
Vote 4 - development & planning		50	100	750	150	750	–	–
Vote 5 - health		–	–	–	–	–	–	–
Vote 6 - community & social services		2 530	5 670	4 860	5 290	4 805	–	–
Vote 7 - public safety		4 600	6 500	–	–	–	–	–
Vote 8 - sport & recreation		3 805	3 630	4 145	–	–	–	–
Vote 9 - environmental protection		–	–	–	–	–	–	–
Vote 10 - waste water management		16 345	6 420	8 560	12 800	20 700	–	–
Vote 11 - solid waste management		2 020	1 150	1 200	2 750	2 600	–	–
Vote 12 - roads & transport		6 639	578	5 885	7 430	12 400	–	–
Vote 13 - water services		18 900	17 090	16 850	16 400	8 100	–	–
Vote 14 - electricty		24 200	22 350	19 700	14 650	13 600	–	–
Vote 15 - engineering admin		60	–	–	–	–	–	–
List entity summary if applicable								
Total Capital Expenditure		**81 969**	**76 768**	**86 840**	**60 190**	**63 680**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - executive council		104	627	1 208	–	–	–	–
Vote 2 - corporate services		33	34	34	33	33	–	–
Vote 3 - financial services		4	3	3	3	4	–	–
Vote 4 - development & planning		3	5	38	8	38	–	–
Vote 5 - health		–	–	–	–	–	–	–
Vote 6 - community & social services		127	284	243	265	240	–	–
Vote 7 - public safety		230	325	–	–	–	–	–
Vote 8 - sport & recreation		190	182	207	–	–	–	–
Vote 9 - environmental protection		–	–	–	–	–	–	–
Vote 10 - waste water management		817	321	428	640	1 035	–	–
Vote 11 - solid waste management		101	58	60	138	130	–	–
Vote 12 - roads & transport		332	29	294	372	620	–	–
Vote 13 - water services		945	855	843	820	405	–	–
Vote 14 - electricty		1 210	1 118	985	733	680	–	–
Vote 15 - engineering admin		3	–	–	–	–	–	–
List entity summary if applicable								
Total future operational costs		4 098	3 838	4 342	3 010	3 184	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**86 067**	**80 606**	**91 182**	**63 200**	**66 864**	**–**	**–**

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Choose name from list - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	0000000000004			2	6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Cemetries	0504054031210	Septic Sewer System Meyerton (Cemeteries)			Yes	*Reticulation*				–	150	–	–	–		New
Cemetries	0504054031211	New Program For Grave Bookings			Yes	*Plant & equipment*				–	–	150 000	–	–		New
Corporate Services	0101104025101	Vehicle Replacements			Yes	*General vehicles*					169	–	–	–		New
Corporate Services	0101104031202	Laptops			Yes	*Computers - hardware/equipment*					21	–	–	–		New
Corporate Services	0101104035109	Sound system for Council chamber (committees)			Yes	*Computers - hardware/equipment*				104786.8	0	–	–	–		New
Corporate Services	0101104035110	Additional Storage Facilities			Yes	*Civic Land and Buildings*				89267.15	0	–	–	–		New
Corporate Services	0101104035111	Additional Carports			Yes	*Civic Land and Buildings*				248	22	–	–	–		New
Corporate Services	0101104035112	12 x Laptops - councillors			Yes	*Computers - hardware/equipment*				121	–	–	–	–		New
Corporate Services	0101104035203	Land purchases (expropriations)			Yes	*Civic Land and Buildings*				88	212	–	–	–		New
Corporate Services	0101104035204	Air conditioner			Yes	*Generation*					–	10 000	10 000	–		Renewal
Corporate Services	0101104038103	RECORDS:RANDVAAL STORAGE			Yes	*Other Buildings*				17200	0	–	–	–		New
Corporate Services	0101104041200	Erf 191 Meyerton Farms (Credit Control Action)			Yes	*Other*					230	–	–	–		New
Council Building	0101254035113	Projector for use in Council halls			Yes	*Computers - hardware/equipment*				63	–	–	–	–		New
Council Building	0101254035114	3 x double door fridges (Rothdene & Lakeside)			Yes	*Computers - hardware/equipment*				25	–	–	–	–		New
Council Building	0101254035204	Replacement of Aircon in Mayoral Activity Room			Yes	*Generation*				43240	0	–	–	–		New
Council Building	0101254120001	Installation of paving - Licensing point			Yes	*Other Buildings*					173	–	–	–		New
Council Building	0101254120002	Installation of new drive through licensing point			Yes	*Other Buildings*					172	–	–	–		New
Development & Planning	0301054035123	Thin client device / screen / keyboard / mouse / l			Yes	*Computers - hardware/equipment*				48	–	–	–	–		New
development & Planning	0301054035124	Office Furniture (New Vacancies)			Yes	*Furniture and other office equipment*				58055.3	0	–	–	–		New
Development & Planning	0301054035125	1 x Laptop			Yes	*Computers - hardware/equipment*				12	–	–	–	–		New
development & Planning	0301054036100	IT Equipment			Yes	*Computers - hardware/equipment*				0	0	50	50	50		Renewal
development & Planning	0301054126100	Shelters for Informal Traders (MIG)			Yes	*Markets*				–	–	–	50 000	700 000		New
Electricity	1301054022101	Risiville Substation (Bulk Contribution)			Yes	*Generation*							7 000 000			Renewal
Electricity	1301054024108	1x TLB (HP)			Yes	*Plant & equipment*				789	–	–	–	–		New
Electricity	1301054024109	2 x Minibus			Yes	*General vehicles*				293	–	–	–	–		New
Electricity	1301054025117	Land cruisers			Yes	*General vehicles*				–	700	900 000	1 000 000	1 050 000		New
Electricity	1301054026104	Sicelo line Servitudes			Yes	*Reticulation*				–	300	–	–	–		New
Electricity	1301054026125	SICELO BULK NETWORK (ERF 78 TO 204)			Yes	*Generation*				673400.3	0	–	–	–		New
Electricity	1301054026126	Sicelo Elec Network (Erf 204) (Carry Over)			Yes	*Generation*				103	1 200	–	–	–		New
Electricity	1301054026129	SICELO BULK NETWORK (ERF 78 TO 204) - Carry over			Yes	*Generation*				–	–	800 000	–	–		New
Electricity	1301054026170	Risiville Substation (External Loans)			Yes	*Generation*				11400.71	0	–	–	–		New
Electricity	1301054027107	STREET LIGHTS HOK			Yes	*Street Lighting*				869	267	–	–	–		New
Electricity	1301054031226	Cherry Picker			Yes	*General vehicles*				–	400	–	–	–		New
Electricity	1301054035154	Ripple Controllers			Yes	*Generation*				197	–	–	–	–		New
Electricity	1301054035155	Streetlights in general			Yes	*Street Lighting*				239	–	–	–	–		New
Electricity	1301054035156	Extention to building + equipment (network control			Yes	*Civic Land and Buildings*				322	208	–	–	–		New
Electricity	1301054035157	Danie McLean Park Lighting			Yes	*Street Lighting*				24454.54	0	–	–	–		New
Electricity	1301054035158	High mast lights Sicelo			Yes	*Street Lighting*				426	202	–	–	–		New
Electricity	1301054035160	Streetlights in Henley on Klip			Yes	*Street Lighting*				638	–	–	–	–		New
Electricity	1301054035162	Wacker			Yes	*Plant & equipment*				83	–	–	–	–		New
Electricity	1301054035163	2 x Air Driven Compactors			Yes	*Plant & equipment*				172	–	–	–	–		New
Electricity	1301054035164	75mm Grunumat Moll Drill			Yes	*Plant & equipment*				242	–	–	–	–		New
Electricity	1301054035165	Portable Cherry Picker			Yes	*General vehicles*				869	–	–	–	–		New
Electricity	1301054035214	Station Road Upgrade Cables			Yes	*Generation*				99999.48	0	–	–	–		New
Electricity	1301054037010	High Mast Lights & Street lights to unserviced are			Yes	*Street Lighting*				–	–	–	500 000	500 000		New
Electricity	1301054037103	Cable For Barge Pump			Yes	*Transmission & Reticulation*				–	–	–	–	1 000 000		New
Electricity	1301054037104	Replace Redundant Switchgear			Yes	*Transmission & Reticulation*				–	–	1 000 000	–	–		New
Electricity	1301054037105	Ablution Facilities For Workshop (OSH Act)			Yes	*Community halls*				–	–	–	200 000	1 000 000		Renewal
Electricity	1301054037106	Upgrade Jan Neethling Low Voltage			Yes	*Generation*				0	0	2 000	–	–		New
Electricity	1301054037107	Cable Feeders To Consolidate Emfuleni Connections			Yes	*Generation*				–	–	–	1 000 000	1 000 000		Renewal
Electricity	1301054037108	Street Lights - Daleside			Yes	*Street Lighting*				0	122076	–	–	–		New
Electricity	1301054037903	STREETLIGHTS DALESIDE			Yes	*Street Lighting*				5	–	–	–	–		New
Electricity	1301054038191	SANDRIVIER UPGRADE CABLES TO IMPROVE VOL			Yes	*Transmission & Reticulation*				31251	0	–	–	–		New
Electricity	1301054038192	STREETLIGHTS DE DEUR			Yes	*Street Lighting*				959143.5	0	–	–	–		New
Electricity	1301054042101	Risiville Substation (Bulk Contribution)			Yes	*Generation*				–	7 000	9 000 000	–	–		New
Electricity	1301054042102	New Connections			Yes	*Generation*				–	250	500 000	500 000	500 000		New
Electricity	1301054042200	Prepay PLC meters			Yes	*Generation*				–	450	1 000 000	500 000	500 000		New
Electricity	1301054045100	Feeder supply to S16			Yes	*Transmission & Reticulation*				–	–	–	500 000	–		New
Electricity	1301054046101	Electrical Reticulation (new areas)			Yes	*Generation*				–	–	–	2 000 000	2 000 000		New
Electricity	1301054047100	PREPAY PLC METERS			Yes	*Generation*				848825.6	0	–	–	–		New
Electricity	1301054047101	NEW CONNECTIONS			Yes	*Generation*				525	–	–	–	–		New
Electricity	1301054049201	UPGRADE RI 3 SUBSTATION			Yes	*Dams & Reservoirs*				503	–	–	–	–		Renewal
Electricity	1301054049202	UPGRADE S10 SUBSTATION			Yes	*Dams & Reservoirs*				519	–	–	–	–		Renewal
Electricity	1301054049205	Security systems - Sub Stations			Yes	*Computers - hardware/equipment*				0	327455	–	–	–		New
Electricity	1301054153300	Electrification Projects			Yes	*Transmission & Reticulation*				0	4000000	9 000	9 000	12 000		New
Electricity	1501054025118	Vehicle replacements			Yes	*General vehicles*				–	161	–	–	–		Renewal
Electricity	1501054026105	Sicelo Basic Services			Yes	*Other*				0	360033	–	–	–		Renewal
Electricity	1501054026130	Sicelo Basic Services (Carry over)			Yes	*Other*				842	450	–	–	–		New
Electricity	1501054031227	Furniture and Equipment			Yes	*Furniture and other office equipment*				–	200	–	150 000	150 000		New
Electricity	1501054031228	Engineering Computers			Yes	*Furniture and other office equipment*				–	200	50 000	–	–		New
Eng Adminin	1501054031229	Standby Generator			Yes	*Furniture and other office equipment*				0	0	10	–	–		Renewal
Eng Adminin	1501054035166	Computer Equipment (Thin client technology)			Yes	*Plant & equipment*				95	–	–	–	–		New
Eng Adminin	1501054126142	LAPTOP (MIG)			Yes	*Roads, Pavements & Bridges*				14	–	–	–	–		New
Engineering Services	1001054031222	2 x LDV new			Yes	*General vehicles*						700				
Financial Services	0201054025102	Vehicle Replacement (LDV) Assets			Yes	*General vehicles*				–	238	–	–	–		Renewal
Financial Services	0201054031209	IT Equipment (Computers and Printers for replaceme			Yes	*Furniture and other office equipment*				–	50	–	–	–		New
Financial Services	0201054031214	IT Equipment (Computers & Printers Replace			Yes	*Furniture and other office equipment*				0	0	50	55	60		Renewal
Financial Services	0201054035122	Furniture and fittings and Stores building			Yes	*Computers - hardware/equipment*				21	–	–	–	–		New
Financial Services	0201054111100	OFFICE FURNITURE (NEW VACANCIES) (FMG)			Yes	*Furniture and other office equipment*				39	–	–	–	–		New
Financial Services	0201054111101	IT EQUIPMENT (COMPUTERS & PRINTERS FOR R			Yes	*Roads, Pavements & Bridges*				38196	0	–	–	–		New
Financial Services	0201054111102	SCM: ELECTRONIC STACKER (FMG)			Yes	*Roads, Pavements & Bridges*				18	–	–	–	–		New
Financial Services	0201104031211	Security cameras			Yes	*Computers - hardware/equipment*				–	43	35 000	–	–		New
Financial Services	0201154031210	Infrastructure fuel (fuel tank)			Yes	*Furniture and other office equipment*				0	50000	–	–	–		New
Fire	0702054024100	People Transporter			Yes	*General vehicles*				310	–	–	–	–		New
Fire	0702054027101	JOC Vehicle			Yes	*General vehicles*				–	–	–	2 500 000	–		Renewal
Fire	0702054035130	Training Simulator (Aisco Fire Trainer)			Yes	*Plant & equipment*				512	–	–	–	–		New
Fire	0702054038134	Upgrading Of CCTV (Ups-10kva 15 Mins)			Yes	*Computers - hardware/equipment*				–	–	20 000	–	–		Renewal
Fire	0702054038135	Machinery & Equipment			Yes	*Plant & equipment*				–	–	180 000	–	–		Renewal
Fire	0702054123100	Fire Station Vaal Marina (MIG)			Yes	*Other*				–	200	4 000 000	4 000 000	–		New
Fire	0702054150100	MACHINERY & EQUIPMENT (DONATION)			Yes	*Furniture and other office equipment*				–	171	–	–	–		New
Human Resources	0202054031204	Computers			Yes	*Furniture and other office equipment*				–	9	–	–	–		New
Human Resources	0202054031205	Laptop			Yes	*Computers - hardware/equipment*				–	11	–	–	–		New
Human Resources	0202054031206	Lockable Filing Cabinets			Yes	*Furniture and other office equipment*				0	7200	–	–	–		New
Human Resources	0202054031207	Office Furniture			Yes	*Furniture and other office equipment*				0	11142	–	–	–		New
Human Resources	0202054031208	Clocking System			Yes	*Computers - hardware/equipment*				0	0	20	20	20		New
Human Resources	0202054035116	4 x Desktop - Thin client technology			Yes	*Computers - hardware/equipment*				12	–	–	–	–		New
Human Resources	0202054035117	1 x Laptop (replacement, recruitment)			Yes	*Computers - hardware/equipment*				9	–	–	–	–		Renewal
Human Resources	0202054035118	HR Building Renovations			Yes	*Civic Land and Buildings*				145486.8	0	–	–	–		New
Human Resources	0202054035119	Clocking System			Yes	*Computers - hardware/equipment*				180	210	–	–	–		New
Human Resources	0202054035120	Air conditioners (new)			Yes	*Furniture and other office equipment*				45	–	–	15 000	15 000		New
Human Resources	0202054035121	Filing Cabinets - filing room			Yes	*Computers - hardware/equipment*				39	–	–	–	–		New

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Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	0000000000004				6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
It Services	0101354031203	IT Network Infrastructure			Yes	Other				0	2640377	–	480	480		New
It Services	0101354031204	IT Server - MSCOA			Yes	Other				0	1560000	480	–	–		New
It Services	0101354031205	Upgrade Of Switches On Network			Yes	Other				0	0	80	80	80		Renewal
It Services	0101354031206	New Pc's And Laptops			Yes	Computers - hardware/equipment				0	0	75	75	75		New
It Services	0101354035115	IT Network infrastructure			Yes	Other				524	–	–	–	–		New
Library Henley on Klip	0501104039100	LIBRARY BOOKS (CAPITALISING)			Yes	Other				32983.95	0	–	–	–		New
Library Henley on Klip	0501104151201	HOK Library Books (DAC)			Yes	Roads, Pavements & Bridges				–	60	50 000	50 000	50 000		New
Library Henley on Klip	0501104151300	HOK LIBRARY AIRCON (DAC)			Yes	Furniture and other office equipment				–	40	–	–	–		New
Library Lakeside	0501304039100	LIBRARY BOOKS (CAPITALISING)			Yes	Other				10889.61	0	–	–	–		New
Library Lakeside	0501304151200	Lakeside Library Furniture (DAC)			Yes	Furniture and other office equipment				–	300	–	–	–		New
Library Lakeside	0501304151201	Lakeside Library Books (DAC)			Yes	Other				0	700000	50	50	50		New
Library Meyerton	0501054030004	E-Learning White Smart Board			Yes	Furniture and other office equipment				–	–	170 000	–	–		Renewal
Library Meyerton	0501054030005	Micro Server (Kiosk HP Pro - Laint Micro Server Ge			Yes	Furniture and other office equipment				0	0	90	–	–		Renewal
Library Meyerton	0501054038104	Vehicles			Yes	General vehicles				0	210000	–	–	–		New
Library Meyerton	0501054039100	LIBRARY BOOKS (CAPITALISING)			Yes	Other				50	–	–	–	–		New
Library Meyerton	0501054126104	Savanna City New Library (MIG)			Yes	Libraries				0	0	–	3 000	4 000		New
Library Meyerton	0501054151201	Meyerton Library Books (DAC)			Yes	Roads, Pavements & Bridges				0	170000	50	50	50		New
Library Meyerton	0501054151202	Book Security Systems (DAC)			Yes	Other				0	800000	270	–	–		New
Library Meyerton	0501054151204	ICT Upgrading			Yes	Other				–	100	–	–	500 000		New
Library Meyerton	0501054151205	Savanna City New Library Books (DAC)			Yes	Roads, Pavements & Bridges				–	–	–	2 000 000	–		New
Library Meyerton	0501054151300	MEYERTON LIBRARY AIRCON (DAC)			Yes	Furniture and other office equipment				0	60000	–	–	–		New
Library Meyerton	0501054155112	LIBRARY BOOKS (DAC)			Yes	Roads, Pavements & Bridges				500	–	–	–	–		New
Library Meyerton	0501054155113	Modular Library (Bantu-Bonke)			Yes	Libraries				0	0	1 500	–	–		Renewal
Library Meyerton	0501054156104	FURNITURE & EQUIPMENT (DSRAC)			Yes	Furniture and other office equipment				366	–	–	–	–		New
Library Meyerton	0501304150200	OFFICE FURNITURE & EQUIP (DONATION)			Yes	Furniture and other office equipment				–	10	–	–	–		New
library randvaal	0501204039100	LIBRARY BOOKS (CAPITALISING)			Yes	Other				56	–	–	–	–		New
library randvaal	0501204151201	Randvaal Library Books (DAC)			Yes	Roads, Pavements & Bridges				0	60000	50	50	50		New
Library Sicelo	0501254039100	LIBRARY BOOKS (CAPITALISING)			Yes	Other				23	–	–	–	–		New
Library Sicelo	0501254150200	OFFICE FURNITURE & EQUIP (DONATION)			Yes	Furniture and other office equipment				–	10	–	–	–		New
Library Sicelo	0501254151201	Sicelo Library Books (DAC)			Yes	Roads, Pavements & Bridges				0	150000	50	50	50		New
Library Walkerville	0501154039100	LIBRARY BOOKS CAPITALIZING			Yes	Civic Land and Buildings				52151.61	0	–	–	–		New
Library Walkerville	0501154151201	De Deur Library Books (DAC)			Yes	Roads, Pavements & Bridges				0	60000	50	50	50		New
Main Sewer	1001054025107	Honey Sucker (10 Kl) on trailer			Yes	General vehicles				0	600000	–	–	–		New
Main Sewer	1001054025108	Bakkie Utility 2 seater			Yes	General vehicles				–	388	–	–	–		New
Main Sewer	1001054025109	Double Cabs			Yes	General vehicles				–	709	600 000	–	760 000		New
Main Sewer	1001054025110	TLB			Yes	General vehicles				–	932	–	–	–		New
Main Sewer	1001054031219	Replacement Pumps			Yes	Reticulation				0	600000	1 000	700	700		Renewal
Main Sewer	1001054035140	Upgrade Sewer Pump Stations & Rising Mains			Yes	Reticulation				475	–	–	–	–		Renewal
Main Sewer	1001054035143	Underground Cable Locator			Yes	Reticulation				73	–	–	–	–		New
Main Sewer	1001054038144	DRILLING MACHINE			Yes	Plant & equipment				425	–	–	–	–		New
Main Sewer	1001054038153	Rodding Trailer			Yes	Other				–	–	120 000	–	–		Renewal
Main Sewer	1001054038154	Jetting Machine			Yes	Other				0	0	350	–	–		Renewal
Main Sewer	1001054038156	Palisade Security Fence (Depot)			Yes	Reticulation				–	–	–	120 000	–		Renewal
Main Sewer	1001054038157	Pump Stations Upgrade And Modifcation			Yes	Reticulation				–	–	2 500 000	–	–		New
Main Sewer	1001054038158	Pipe Rising Main Replacement (Klipwater)			Yes	Reticulation				–	–	–	–	500 000		Renewal
Main Sewer	1001054042100	Extend Sewer Network			Yes	Other				–	500	600 000	600 000	600 000		Renewal
Main Sewer	1001054123103	Extension to Daleside Sewer (MIG)			Yes	Other				0	3950000	6 000	5 000	–		Renewal
Main Sewer	1001054123104	Mamello Bulk Sewage (MIG)			Yes	Dams & Reservoirs				–	2 600	–	–	–		New
Main Sewer	1001054123105	Upgrade Sewage Network (MIG)			Yes	Other				–	9 435	3 400 000	–	6 000 000		Renewal
Main Sewer	1001054123108	Extension To Daleside Sewer (Performance Guarentee)										625				Renewal
Main Sewer	1001054126102	Upgrade of Sewers Sicelo (MIG)			Yes	Reticulation				6 995	–	–	–	–		Renewal
Main Sewer	1001054126111	EXTENSION TO DALESIDE SEWER (MIG)			Yes	Reticulation				2 600	–	–	–	–		Renewal
Main Sewer	1001054126170	Mamello Bulk Sewer (MIG)			Yes	Reticulation				197	–	–	–	–		New
Mechanical Workshop	1105054035148	Camera around workshop			Yes	Plant & equipment				10	–	–	–	–		New
Mechanical Workshop	1105054035149	Software for diagnostic machine			Yes	Plant & equipment				11764.71	0	–	–	–		New
Mechanical Workshop	1105054037925	NEW VEHICLES			Yes	General vehicles				11	–	–	–	–		New
Office of the Mayor	0101454031227	boardroom furniture			Yes	Furniture and other office equipment				–	68	–	–	–		New
Office of the Mayor	0101454031228	Mayoral Vehicle			Yes	General vehicles				–	–	650 000	–	–		Renewal
Office of the Mayor	0101454035107	Vehicle			Yes	General vehicles				227261	0	–	–	–		New
Parks	0801054024102	2 x 2.0 LDV (New)			Yes	General vehicles				307	–	–	–	–		New
Parks	0801054024103	1 x 3 Ton trucks with canopy (HP)			Yes	General vehicles				458420	0	–	–	–		New
Parks	0801054025105	2.0 LDV (New)			Yes	General vehicles				0	241132	–	200	210		New
Parks	0801054025106	Tractor (HP)			Yes	Furniture and other office equipment				–	350	–	–	400 000		New
Parks	0801054031207	Kudus			Yes	Plant & equipment				–	–	–	80 000	–		Renewal
Parks	0801054031213	4 X Slashers			Yes	Plant & equipment				0	150500	–	–	–		New
Parks	0801054031214	2 x Swing axle watercart			Yes	General vehicles				–	140	–	–	–		New
Parks	0801054031215	2 X Tandem high Trailer			Yes	General vehicles				0	80000	–	–	–		New
Parks	0801054031216	10 X Brush cutters			Yes	Plant & equipment				0	49500	40	40	40		New
Parks	0801054031217	4 X Kudus			Yes	Plant & equipment				0	80000	–	–	–		New
Parks	0801054031218	Parks reclaim			Yes	Libraries				–	522	–	–	–		New
Parks	0801054031219	2 X Large Chainsaws			Yes	Plant & equipment				–	150	–	–	–		New
Parks	0801054035133	4 x Slashers			Yes	Plant & equipment				100000	0	–	–	–		New
Parks	0801054035134	2 x Large Chainsaws			Yes	Plant & equipment				27150	0	40	40	–		New
Parks	0801054035135	Brush cutters			Yes	Plant & equipment				89000	0	–	–	–		New
Parks	0801054035136	4 x Kudus			Yes	Plant & equipment				65575.44	0	–	–	–		New
Parks	0801054035137	Tractor Replacement (Insurance)			Yes	General vehicles				299900	0	–	–	–		New
Parks	0801054035138	Slasher Replacement (Insurance)			Yes	Plant & equipment				25000	0	–	–	–		New
Parks	0801054035139	Swing Axle Water cart			Yes	Plant & equipment				0	0	–	50	–		Renewal
Parks	0801054035140	Tandem High Trailer			Yes	Plant & equipment				–	–	–	50 000	–		Renewal
Parks	0801054035168	Telescopic Pole pruners			Yes	Plant & equipment				0	0	25	–	25		Renewal
Parks	0801054035169	Wood Chipper			Yes	Plant & equipment				–	–	600 000	–	–		Renewal
Parks	0801054035171	Swing Axle Water cart			Yes	Plant & equipment				0	0	–	–	100		Renewal
Parks	0801054035173	Motor Elevating Work Platform			Yes	Plant & equipment				–	–	–	–	250 000		Renewal
Parks	0801054035175	Air cons			Yes	Plant & equipment				0	0	–	–	10		Renewal
Parks	0801054035176	Motor Powered Roller Shutter door Tractor Storeroo			Yes	Plant & equipment				–	–	–	–	100 000		Renewal
Parks	0801054035179	Ablution Blocks Expansion			Yes	Other				0	0	100	–	–		Renewal
Parks	0801054035209	ELECTRIC SLIDING GATE (MOTOR GATE)			Yes	Plant & equipment				27120.68	0	–	–	–		New
Purification	1001104024104	Double Cab Truck			Yes	General vehicles				347	–	–	–	–		New
Purification	1001104031220	Replacement of mixer waste water treatment plant /			Yes	Sewerage purification				0	500000	–	–	–		Renewal
Purification	1001104031221	Portable Laboratory Kit			Yes	Other				0	70000	100	–	–		New
Purification	1001104031222	Airconditioner			Yes	Furniture and other office equipment				0	0	200	–	–		New
Purification	1001104031223	Flowmeters for Waste Water Treatment Works			Yes	Sewerage purification				0	0	50	–	–		Renewal
Purification	1001104031226	Furniture - New Admin Building - Waste Water Treatment Works				Other						200				
Purification	1001104035145	Debottlenecking Meyerton Waste Water Treatment Wor			Yes	Reticulation				198	–	–	–	–		Renewal
Purification	1001104038150	DEBOTTLENECKING MEYERTON WASTE WATER TRE			Yes	Sewerage purification				581	–	–	–	–		Renewal
Purification	1001104150001	Refurbishment of old sec. Sedimentation tank			Yes	Sewerage purification				0	2742012	–	–	–		New
Roads	1101054024107	3 Ton Flatbed truck (HP)			Yes	General vehicles				458	–	–	–	–		New
Roads	1101054025115	Water Tanker			Yes	Roads, Pavements & Bridges				–	842	–	–	–		New
Roads	1101054026100	Upgrade intersections			Yes	Roads, Pavements & Bridges				0	2000000	4 000	–	–		Renewal
Roads	1101054027108	UPGRADE INTERSECTIONS			Yes	Roads, Pavements & Bridges				3 795	–	–	–	–		Renewal
Roads	1101054027109	UPGRADE JAN NEETHLING STREET			Yes	Roads, Pavements & Bridges				3 314	–	–	–	–		Renewal
Roads	1101054027110	UPGRADE GRAVEL ROADS			Yes	Roads, Pavements & Bridges				1508847	0	–	–	–		Renewal
Roads	1101054027939	Upgrade Roads (new)			Yes	Roads, Pavements & Bridges				0	4453857	–	–	–		New
Roads	1101054027941	Loader Tractor			Yes	Plant & equipment				–	–	–	–	400 000		Renewal

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Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	0000000000004				6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Roads	1101054035147	Purchase of Erf 1023 Meyerton (servitude)			Yes	Civic Land and Buildings				277570.2	0	–	–	–		New
Roads	1101054037105	Identification and Establishment of Borrow Pit			Yes	Other				–	–	–	100 000	500 000		Renewal
Roads	1101054037106	Mamello Access Road Servitudes			Yes	Reticulation				–	–	–	200 000	–		Renewal
Roads	1101054123107	Gravel to Tar Phase 4 (MIG)			Yes	Roads, Pavements & Bridges				0	7340000	2 539	278	4 985		New
Roads	1101054123108	Mamello Access Road (MIG)			Yes	Roads, Pavements & Bridges				–	–	100 000	–	–		New
Roads	1101054126104	Gravel to Tar Phase 4 (MIG)			Yes	Roads, Pavements & Bridges				10 984	–	–	–	–		New
Savanna City	1601054035100	COMPUTER HARDWARE			Yes	Computers - hardware/equipment				48915.18	0	–	–	–		New
Savanna City	1601054035102	FURNITURE			Yes	Computers - hardware/equipment				71	–	–	–	–		New
Savanna City	1601054035103	MOTOR VEHICLES			Yes	General vehicles				496	–	–	–	–		New
Savanna City	1601054035200	Prefabricated Site Office			Yes	Other				137	–	200 000	–	–		New
Savanna City	1601054035201	Development of Park - Ext 1			Yes	Parks & gardens				86	–	–	–	–		New
Savanna City	1601054151102	Brushcutters			Yes	Plant & equipment				–	25	–	–	–		New
Savanna City	1601054151104	CHAINSAWS			Yes	Plant & equipment				–	9	–	–	–		New
Savanna City	1601054151105	1 X Depot Building (Board room, Kitchen, Office, C			Yes	Other Buildings				–	–	400 000	–	–		New
Savanna City	1601054151130	REL Compactor			Yes	Plant & equipment				–	1 500	–	–	–		New
Savanna City	1601054151131	IT Equipment			Yes	Computers - hardware/equipment				0	60000	10	20	30		New
Savanna City	1601054151132	Furniture			Yes	Computers - hardware/equipment				–	32	10 000	25 000	30 000		New
Savanna City	1601054151133	Fire Trailor with pump			Yes	General vehicles				0	35000	–	–	–		New
Savanna City	1601054153120	Development of Parks			Yes	General vehicles				0	350000	500	500	600		New
Savanna City	1601054153121	Informal Trading Facilities			Yes	Other Buildings				0	0	–	500	500		New
Savanna City	1601054153122	Vehicles			Yes	General vehicles				0	0	300	500	500		Renewal
Savanna City	1601054153123	Library			Yes	Other Buildings				–	–	–	3 500 000	5 000 000		Renewal
Savanna City	1601054153124	Sports Facilities			Yes	Other Buildings				–	–	–	3 000 000	3 000 000		Renewal
Savanna City	1601054153125	Community Hall			Yes	Other Buildings				–	–	–	1 000 000	5 000 000		Renewal
Savanna City	1601054153126	Clinic			Yes	Other Buildings				0	0	–	–	3 000		Renewal
Savanna City	1601054153127	Modal Transport Facilities			Yes	Other Buildings				–	–	–	–	2 000 000		Renewal
Savanna City	1601054153128	Waste Transfer Stations			Yes	Other Buildings				–	–	–	1 500 000	1 500 000		Renewal
Savanna City	1601054153129	Community Hall			Yes	Other Buildings				–	–	–	2 000 000	3 000 000		Renewal
Social Services	0801154123103	Sicelo Sports Complex (MIG)			Yes	Other						500 000				New
Sociol Services Admin	0508054025103	Vehicle replacements			Yes	General vehicles				–	238	–	350 000	–		Renewal
Sociol Services Admin	0508054031211	Furniture and Equipment			Yes	Furniture and other office equipment				0	50000	50	–	60		New
Sociol Services Admin	0508054031212	Air cons			Yes	Furniture and other office equipment				–	–	–	20 000	–		New
Sociol Services Admin	0508054035129	Equipment - ECD Centre			Yes	Computers - hardware/equipment				88	–	–	–	–		New
Sociol Services Admin	0508054035205	Generator - De Deur Office			Yes	Furniture and other office equipment				26	–	–	–	–		New
Sociol Services Admin	0508054035207	DE DEUR OFFICES SECURITY UPGRADE			Yes	Furniture and other office equipment				171	148	–	–	–		New
Sociol Services Admin	0508054153105	Computers and Hardware (Groen Sebenza)			Yes	Computers - hardware/equipment				28	–	–	–	–		New
Speakers Office	0101204035106	Laptop Requirements-Speakers Office			Yes	Computers - hardware/equipment				9	–	–	–	–		New
Sport Admin	0801154031218	2 X Ride on Lawnmowers with trailers			Yes	Furniture and other office equipment				0	320000	–	170	–		New
Sport Admin	0801154035139	1 x Ladder and scaffolding			Yes	Plant & equipment				21	–	–	–	–		New
Sport Admin	0801154123101	Lakeside Sport Centre (MIG)			Yes	Sportsfields & stadia				–	1 800	2 500 000	2 500 000	–		Renewal
Sport Admin	0801154123102	Sicelo Football Field (Ablutions and low fence) (M			Yes	Sportsfields & stadia				–	1 775	–	–	–		New
Sport Admin	0801154126100	Lakeside Sport Centre (MIG)			Yes	Recreational facilities				5 116	–	–	–	–		New
Sport Admin	0801154126101	Other sports projects			Yes	Sportsfields & stadia				1 784	–	–	500 000	3 000 000		New
Swimming Pool	0801104035128	Renovation of House			Yes	Civic Land and Buildings				87	–	–	–	–		New
Swimming Pool	0801104035129	Air con (Offices)			Yes	Furniture and other office equipment				–	–	–	–	10 000		Renewal
Traffic	0701054024101	Traffic Vehicles			Yes	General vehicles				590	–	–	–	–		New
Traffic	0701054025104	Vehicle replacements			Yes	General vehicles				0	565208	–	–	–		Renewal
Traffic	0701054030008	OFFICE SPACE			Yes	Other Buildings				0	80000	–	–	–		Renewal
Traffic	0701054031212	Fire Arms			Yes	Furniture and other office equipment				–	40	–	–	–		New
Traffic	0701054035131	Dragor Alcohol Machine			Yes	Plant & equipment				184295	0	–	–	–		New
Traffic	0701054035132	Portable Weighbridge (Income generating)			Yes	Plant & equipment				118465	0	–	–	–		New
Traffic	0701054038112	Painting Machine			Yes	Furniture and other office equipment				0	0	250	–	–		Renewal
Traffic	0701054038113	Alcohol Meter			Yes	Furniture and other office equipment				0	0	150	–	–		Renewal
Waste Management	1011054024105	1 x TLB (HP)			Yes	Plant & equipment				789	–	–	–	–		New
Waste Management	1011054024106	1 x 3 Ton Truck (HP)			Yes	General vehicles				458420	0	–	–	–		New
Waste Management	1011054025111	Grab Truck			Yes	General vehicles				–	1 250	–	–	–		New
Waste Management	1011054025112	Tipper Truck			Yes	General vehicles				0	954829	–	–	–		New
Waste Management	1011054025113	Water Tanker			Yes	Roads, Pavements & Bridges				–	1 250	–	–	–		New
Waste Management	1011054025114	LDV			Yes	General vehicles				–	634	–	–	–		New
Waste Management	1011054025115	Skip Bin Loader with trailer			Yes	General vehicles				–	–	1 800 000	–	–		Renewal
Waste Management	1011054031222	Airconditioner (Depot)			Yes	Furniture and other office equipment				–	20	–	–	–		New
Waste Management	1011054031223	Replace damaged gate			Yes	Other				–	20	–	–	–		New
Waste Management	1011054031224	replaced damaged carport			Yes	Other				–	160	–	–	–		New
Waste Management	1011054035146	Skip Bins			Yes	Waste Management				242	–	–	–	–		New
Waste Management	1011054035147	Skip Bins 6 Cubic Meters			Yes	Waste Management				–	–	–	300 000	–		Renewal
Waste Management	1011054035211	Rear End Loader Compactor (REL)			Yes	Plant & equipment				1991388	0	–	–	–		New
Waste Management	1011054035212	Boom gate for Walkerville landfill site			Yes	Other				11600	0	–	–	–		New
Waste Management	1011054038153	Street Litter Bins			Yes	Waste Management				–	–	100 000	100 000	100 000		Renewal
Waste Management	1011054038154	Equipment (wash bay)			Yes	Waste Management				–	–	20 000	–	–		Renewal
Waste Management	1011054123106	Upgr Vaalmarina landfill Site (GS/SA/RSR/11/12 /M			Yes	Waste Management				0	1500000	–	750	–		Renewal
Waste Management	1011054127507	Upg Vaalmarina Trf Station Phase 2 (Cs/Ga/7089/09			Yes	Waste Management				–	–	–	–	1 100 000		Renewal
Waste Management	1011054153120	Galloway Buy-Back Centre			Yes	Furniture and other office equipment				341	149	–	–	–		New
Water	1201054025116	Double Cabs			Yes	General vehicles				–	2 125	–	–	–		New
Water	1201054026101	Sicelo/Highbury (Valley Settlements) Reservoir & M			Yes	Dams & Reservoirs				–	3 425	–	–	–		Renewal
Water	1201054026103	Water Loss Programme			Yes	Reticulation				0	4300000	–	–	–		New
Water	1201054026104	Sicelo/Highbury Valley Settlements			Yes	Dams & Reservoirs				–	1 750	–	–	–		New
Water	1201054026105	Water Loss Programme - pipe replacement			Yes	Reticulation				–	–	5 500 000	–	–		New
Water	1201054028100	SICELO/HIGHBURY (VALLEY SETTLEMENTS) RES			Yes	Dams & Reservoirs				2750625	0	–	–	–		Renewal
Water	1201054028101	REPLACEMENT OF AC PIPES			Yes	Dams & Reservoirs				574	–	–	–	–		Renewal
Water	1201054028103	Vehicles Water Demand Management			Yes	General vehicles				–	–	–	–	400 000		Renewal
Water	1201054031222	Water Loss Programme			Yes	Reticulation				–	830	2 600 000	1 300 000	1 400 000		New
Water	1201054031223	Water Meter Replacement Programme			Yes	Reticulation				–	450	500 000	500 000	500 000		Renewal
Water	1201054031224	New Barge Pumps at Vaal Marina (2 No)			Yes	Reticulation				–	400	–	–	–		New
Water	1201054035150	Water Meter Revenue Protection Programme			Yes	Dams & Reservoirs				1 081	–	–	–	–		Renewal
Water	1201054035151	Panels and Pumps			Yes	Dams & Reservoirs				293350	0	–	–	–		New
Water	1201054035153	Drilling Machine			Yes	Plant & equipment				134	–	–	–	–		New
Water	1201054035213	2 x 10kl Watertanks			Yes	Computers - hardware/equipment				21	–	–	–	–		New
Water	1201054037107	Drilling Machine			Yes	Plant & equipment				–	–	–	–	550 000		New
Water	1201054037108	Paving Breaker			Yes	Furniture and other office equipment				–	–	–	40 000	–		New
Water	1201054037109	Roller Compactor			Yes	Transmission & Reticulation				–	–	–	250 000	–		New
Water	1201054037110	Sicelo/Highbury Reservoir & Main Servitude			Yes	Dams & Reservoirs				–	–	300 000	–	–		Renewal
Water	1201054041100	WATER TANKER (HP)			Yes	Roads, Pavements & Bridges				1 177	–	–	–	–		New
Water	1201054049200	LAKESIDE RAND WATER CONNECTION (UPGRADE)			Yes	Dams & Reservoirs				960750.1	0	–	–	–		Renewal
Water	1201054123109	Sicelo/Highbury (Valley Settlements) Reservoir & M			Yes	Dams & Reservoirs				0	363000	10 000	15 000	14 000		Renewal
Water	1201054123110	Mamello Bulk Water (MIG)			Yes	Reticulation				–	600	–	–	–		New
Water	1201054126140	Sicelo/Highbury (Valley Settlements) Reservoir & M			Yes	Dams & Reservoirs				749979.3	0	–	–	–		New
Water	1201054126141	MAMELLO BULK WATER (MIG)			Yes	Roads, Pavements & Bridges				239960	0	–	–	–		New
Parent Capital expenditure	0000000000001											81 969	76 768	86 840		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	0000000000004				6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										69 057	92 579	81 969	76 768	86 840		

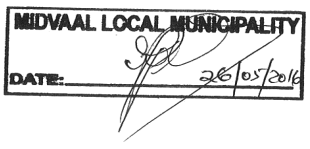
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Choose name from list - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2015/16 Original Budget	Current Year 2015/16 Full Year Forecast	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	2016/17 Medium Term Revenue & Expenditure Framework Budget Year +1 2017/18	2016/17 Medium Term Revenue & Expenditure Framework Budget Year +2 2018/19
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Corporate Services		Land purchases (Expropriations)		*Investment Properties*				300	300	–	–	–
		Clocking system		*Other Assets*				600	600	–	–	–
		Erf 191 Meyerton Farms (Credit Control Action)		*Investment Properties*				230	230	–	–	–
		Addditional Carports		*Infrastructure - Other*				270	270	–	–	–
Electricity Services		Extention to building		*Infrastructure - Other*				530	530	–	–	–
		High mast lights - Sicelo		*Infra. Electricity - Transmission & Reticulation*				750	750	–	–	–
		Upgrade RI3 subtation		*Infra. Electricity - Transmission & Reticulation*				675	675	–	–	–
		Upgrade s10 substation		*Infra. Electricity - Transmission & Reticulation*				675	675	–	–	–
		Streetlights Henley-on-Klip		*Infra. Electricity - Street Lighting*				1 136	1 136	–	–	–
		Sicelo Elec Network (erf 204)		*Infra. Electricity - Transmission & Reticulation*				599	599	–	–	–
Community Services		De Deur Offices Security Upgrade		*Other Assets*				318	318	–	–	–
		Galloway Buy-Back Centre		*Infrastructure - Other*				490	490	–	–	–

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ANNEXURE "A2"



Summary Revenue Budget: 2016/2017 MTREF

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Revenue per Department										
Council	3 532 450	3 976 114	4 698 444	4 906 000	4 906 000	4 906 000	4 906 000	5 538 000	5 807 000	6 092 000
Savanna City	-	-	5 437 296	26 445 605	11 934 260	1 819 187	11 934 260	26 587 381	40 434 099	54 876 097
Municipal Manager	-	49	-	1 857 000	-	-	-	-	-	-
Corporate Services	2 270 176	2 387 165	1 953 419	2 198 250	2 773 552	1 817 547	2 773 552	2 253 848	2 383 537	2 520 900
Development and Planning	1 896 603	1 906 178	2 488 968	1 975 050	2 525 050	1 943 873	2 525 050	2 701 804	2 940 930	3 793 295
Financial Services	116 873 001	127 617 494	154 372 208	166 802 648	168 196 648	130 849 852	168 196 648	178 099 255	199 855 027	222 109 823
Community Services	48 159 323	59 397 490	66 826 035	73 959 653	72 279 042	53 679 728	72 279 042	75 126 229	81 019 071	85 553 078
Protection Services	7 675 410	51 044 105	48 026 700	53 114 540	51 485 604	8 087 823	51 485 604	57 686 898	60 389 038	59 227 530
Engineering Services	490 280 898	476 647 496	504 190 240	598 348 187	569 849 149	453 451 711	569 849 149	622 806 994	661 915 675	720 025 900
Total Revenue	**670 687 861**	**722 976 090**	**787 993 310**	**929 606 933**	**883 949 305**	**656 555 721**	**883 949 305**	**970 800 409**	**1 054 744 376**	**1 154 198 623**
Revenue per category										
Property Rates	94 353 113	106 157 366	134 780 355	145 986 409	144 037 884	109 813 765	144 037 884	154 255 331	165 053 204	176 606 928
Electricity Revenue	213 950 246	235 073 921	243 240 601	312 005 130	282 797 380	207 217 850	282 797 380	318 909 982	350 212 293	383 103 267
Water Revenue	117 586 288	133 849 287	140 230 419	171 379 319	150 806 564	115 183 743	150 806 564	172 344 101	187 855 070	204 762 026
Sanitation Revenue	24 318 753	27 251 888	30 978 113	35 535 143	34 347 143	25 831 862	34 347 143	38 222 995	40 898 605	43 761 507
Solid Waste Revenue	21 315 914	25 362 757	27 669 413	33 475 903	30 557 903	22 803 414	30 557 903	34 261 361	36 659 656	39 225 832
Operating Grants	64 200 113	68 248 706	75 417 846	88 565 257	87 602 257	80 884 496	87 602 257	96 252 947	105 682 594	116 483 120
Capital Grants	32 006 161	36 315 700	30 027 410	37 163 000	39 508 903	39 490 314	39 508 903	40 369 000	42 378 000	46 585 000
Other Revenue	102 957 273	90 716 466	105 649 154	105 496 772	114 291 271	55 330 276	114 291 271	116 184 693	126 004 955	143 670 944
Total Revenue	**670 687 861**	**722 976 090**	**787 993 310**	**929 606 933**	**883 949 305**	**656 555 721**	**883 949 305**	**970 800 409**	**1 054 744 376**	**1 154 198 623**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Summary Expenditure Budget: 2016/2017 MTREF

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Expenditure per Department										
Council	14 451 555	17 127 357	19 554 351	22 930 954	22 471 991	16 002 027	22 471 991	25 984 815	27 287 460	28 992 050
Savanna City	-	-	3 755 003	23 098 605	9 923 276	3 482 395	9 923 276	25 167 381	27 889 099	30 716 097
Municipal Manager	2 215 855	2 437 530	2 767 046	5 901 040	4 791 143	1 763 362	4 791 143	8 120 909	8 646 083	9 205 421
Corporate Services	32 036 808	30 118 227	39 250 328	41 161 855	39 062 241	23 757 568	39 062 241	42 835 552	43 067 732	45 662 620
Development and Planning	16 310 055	14 751 160	18 706 197	22 417 372	23 396 890	14 347 787	23 396 890	24 538 774	26 117 723	27 804 171
Financial Services	42 673 055	54 925 544	54 788 174	55 942 253	50 686 013	34 688 739	50 686 013	62 686 290	69 800 285	68 376 592
Community Services	74 770 811	68 397 850	79 062 394	106 811 290	103 172 441	58 581 401	103 172 441	111 434 683	118 594 934	124 984 148
Protection Services	38 732 947	73 805 012	78 829 833	86 874 733	86 104 673	61 959 593	86 104 673	90 024 283	95 531 595	101 063 076
Engineering Services	438 521 009	454 218 046	512 969 638	626 559 978	605 100 723	387 294 315	605 100 723	633 170 748	685 471 138	744 218 091
Total Expenditure	**659 712 094**	**715 780 726**	**809 682 963**	**991 698 080**	**944 709 391**	**601 877 187**	**944 709 391**	**1 023 963 434**	**1 102 406 049**	**1 181 022 266**
Expenditure per category										
Remuneration of Employees	151 169 693	125 997 707	172 597 945	218 911 756	205 375 663	148 285 557	205 375 663	225 741 635	242 638 549	259 434 248
Remuneration of Councillors	7 874 951	8 740 935	9 045 852	9 630 000	9 630 000	7 171 050	9 630 000	10 741 406	11 385 890	12 069 044
General Expenditure	37 297 238	45 676 516	46 087 201	57 756 830	58 738 976	33 502 515	58 738 976	62 208 976	69 009 241	67 356 824
Bulk Purchases Electricity	155 477 814	168 068 806	181 595 989	226 355 522	221 355 521	152 889 167	221 355 521	248 449 579	283 232 520	322 885 073
Bulk Purchases Water	70 181 839	82 162 238	89 508 607	101 677 392	89 677 392	66 338 076	89 677 392	102 386 116	111 600 866	121 644 944
Interest on External Borrowings	16 119 860	16 722 329	18 898 632	18 488 951	17 988 951	9 247 051	17 988 951	17 920 844	16 381 729	14 779 129
Contracted Services	48 879 295	56 015 078	54 105 961	55 111 153	54 860 705	30 793 864	54 860 705	63 225 705	64 870 324	68 957 155
Repairs and Maintenance	28 675 653	30 203 487	41 066 109	59 117 599	54 908 259	29 805 658	54 908 259	54 909 078	58 368 350	62 045 556
Grants Paid	11 653	1 494 314	3 802 656	7 197 963	220 000	679 292	220 000	220 000	233 860	248 593
Depreciation	110 579 532	115 484 153	112 943 499	144 869 000	144 869 000	55 227 887	144 869 000	144 869 000	144 869 000	144 869 000
Debtors Impairment	27 322 871	57 609 077	70 543 357	85 368 000	80 125 000	60 093 750	80 125 000	85 823 678	91 609 882	97 710 872
Loss on Disposal of Assets	-	1 087 366	1 153 372	-	-	-	-	-	-	-
Internal Charges	6 121 695	6 518 720	8 333 783	7 213 914	6 959 924	7 843 319	6 959 924	7 467 418	8 205 837	9 021 828
Total Expenditure	**659 712 094**	**715 780 726**	**809 682 963**	**991 698 080**	**944 709 391**	**601 877 187**	**944 709 391**	**1 023 963 434**	**1 102 406 049**	**1 181 022 266**
Accounting Surplus / (Deficit)	**10 975 767**	**7 195 365**	**-21 689 653**	**-62 091 147**	**-60 760 086**	**54 678 534**	**-60 760 086**	**-53 163 026**	**-47 661 673**	**-26 823 643**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Summary Operating Budget: 2016/2017 MTREF

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Property Rates: Commercial	153 069 163	169 567 601	89 774 436	43 664 032	41 137 532	30 237 863	41 137 532	44 017 159	47 098 360	50 395 246
Property Rates: Residential	-	-	89 431 193	160 961 689	150 116 689	110 896 578	150 116 689	160 498 792	171 733 707	183 755 067
Property Rates: State	-	-	2 625 127	4 158 000	4 145 000	3 550 551	4 145 000	4 435 150	4 745 611	5 077 803
Property Rates: Municipal	-	-	663 777	1 080 000	1 719 000	1 385 336	1 719 000	1 839 330	1 968 083	2 105 849
Property Rates: Agriculture	-	-	12 172 801	6 372 000	14 801 000	14 635 572	14 801 000	15 837 070	16 945 665	18 131 861
Property Rates: Other	-	-	2 411 353	540 000	3 956 500	2 947 136	3 956 500	4 233 455	4 529 797	4 846 883
Less: Income Foregone - Ass Rates Residential Rebate	-	-16 524 731	-25 917 865	-37 152 247	-37 152 247	-21 504 488	-37 152 247	-39 937 900	-42 733 553	-45 724 902
Less: Income Foregone - Ass Rates Res Improvements Rebate	-	-41 933 563	-36 380 467	-33 637 065	-33 637 065	-31 747 998	-33 637 065	-35 545 804	-38 034 010	-40 696 391
Less: Income Foregone - Pensioners Rebate	-	-612 110	-	-	-270 000	-586 783	-270 000	-288 900	-309 123	-330 762
Less: Income Foregone - Indigent Subsidy	-	-4 200 851	-	-	-778 525	-	-778 525	-833 022	-891 333	-953 727
Less: Income Foregone - Other	-58 716 050	-138 980	-	-	-	-	-	-	-	-
Sub-Total: Property Rates	**94 353 113**	**106 157 366**	**134 780 355**	**145 986 409**	**144 037 884**	**109 813 765**	**144 037 884**	**154 255 331**	**165 053 204**	**176 606 928**
Electricity: Basic	14 707 864	15 840 301	17 150 707	22 466 894	21 466 894	15 026 945	21 466 894	16 292 129	18 247 185	20 436 847
Electricity Sales	146 223 053	161 798 613	164 429 633	210 077 263	192 631 513	141 527 860	192 631 513	216 920 678	235 984 272	255 167 884
Electricity Sales: Pre-paid	53 019 329	57 435 007	61 660 261	79 460 973	71 460 973	51 047 222	71 460 973	88 695 634	99 339 110	111 259 804
Less: Income Foregone - Indigent Electricity Subsidy - ESKOM	-	-	-	-	-39 000	-	-39 000	-41 980	-47 017	-52 659
Less: Income Foregone - Indigent Electricity Basic Subsidy	-	-	-	-	-2 723 000	-384 177	-2 723 000	-2 956 480	-3 311 258	-3 708 609
Sub-Total: Electricity Sales	**213 950 246**	**235 073 921**	**243 240 601**	**312 005 130**	**282 797 380**	**207 217 850**	**282 797 380**	**318 909 982**	**350 212 293**	**383 103 267**
Refuse Removal: General	18 785 096	23 259 727	26 068 134	29 442 157	27 442 157	21 955 220	27 442 157	31 597 406	33 809 224	36 175 870
Refuse Removal: Special	2 530 818	2 103 030	1 601 279	4 033 746	4 033 746	1 551 319	4 033 746	4 316 108	4 618 236	4 941 512
Less: Income Foregone - Indigent Refuse Subsidy	-	-	-	-	-918 000	-703 124	-918 000	-1 652 153	-1 767 804	-1 891 550
Sub-Total: Refuse Removal	**21 315 914**	**25 362 757**	**27 669 413**	**33 475 903**	**30 557 903**	**22 803 414**	**30 557 903**	**34 261 361**	**36 659 656**	**39 225 832**
Sewerage: Additional	12 152 890	13 485 559	14 994 290	17 249 247	17 249 247	13 016 145	17 249 247	19 580 675	20 951 322	22 417 915
Sewerage: Basic	12 165 863	13 766 329	15 983 823	18 285 896	18 285 896	13 697 492	18 285 896	20 691 557	22 139 966	23 689 764
Less: Income Foregone - Indigent Sewerage Subsidy	-	-	-	-	-1 188 000	-881 775	-1 188 000	-2 049 237	-2 192 684	-2 346 171
Sub-Total: Sewerage	**24 318 753**	**27 251 888**	**30 978 113**	**35 535 143**	**34 347 143**	**25 831 862**	**34 347 143**	**38 222 995**	**40 898 605**	**43 761 507**
Water: Basic	9 046 514	9 889 362	10 979 723	13 230 736	12 730 736	9 701 058	12 730 736	9 814 313	10 697 601	11 660 385
Water Sales	108 371 768	139 836 758	149 642 191	176 002 945	156 405 190	118 116 687	156 405 190	182 697 287	199 140 043	217 062 647
Water Sales: Pre-paid	168 006	139 905	89 356	265 627	265 627	67 338	265 627	297 237	323 988	353 147
Less: Income Foregone	-	-16 016 738	-20 480 851	-18 119 989	-18 119 989	-12 380 200	-18 119 989	-19 789 526	-21 570 583	-23 511 936
Less: Income Foregone - Indigent Water Basic Subsidy	-	-	-	-	-475 000	-321 141	-475 000	-675 210	-735 979	-802 217
Sub-Total: Water Sales	**117 586 288**	**133 849 287**	**140 230 419**	**171 379 319**	**150 806 564**	**115 183 743**	**150 806 564**	**172 344 101**	**187 855 070**	**204 762 026**
Sub-Total: User Charges for Services	**377 171 202**	**421 537 852**	**442 118 546**	**552 395 495**	**498 508 990**	**371 036 869**	**498 508 990**	**563 738 438**	**615 625 623**	**670 852 632**
Development Contributions	1 679 904	2 663 992	2 190 611	8 000 000	8 327 455	13 078 235	8 327 455	10 100 000	3 600 000	3 100 000
New Connection Fees (Capex)	-	-	-	2 000 000	450 000	-	450 000	1 000 000	500 000	500 000
Sub-Total: Developer Contributions	**1 679 904**	**2 663 992**	**2 190 611**	**10 000 000**	**8 777 455**	**13 078 235**	**8 777 455**	**11 100 000**	**4 100 000**	**3 600 000**
Mayoral Charitable fund contributions received	-	60 114	-	-	-	-	-	-	-	-
Public Donations (Capital Infrastructure)	55 714 394	-	1 144 738	-	410 864	-	410 864	-	-	-
Other Cash Donations and Contributions (Opex)	-	-	5 412 781	2 118 295	8 110 491	-	8 110 491	3 690 831	4 176 265	4 524 823
Other Cash Donations and Contributions (Capex)	-	-	-	3 347 000	2 010 984	180 864	2 010 984	1 420 000	12 545 000	24 160 000
Sub-Total: Public Donations	**55 714 394**	**60 114**	**6 557 519**	**5 465 295**	**10 532 339**	**180 864**	**10 532 339**	**5 110 831**	**16 721 265**	**28 684 823**
Financial Management Grant	37 000	58 000	100 000	-	-	-	-	-	-	-
Municipal Infrastructure Grant	26 711 000	27 158 000	28 686 000	29 563 000	29 563 000	29 563 000	29 563 000	29 039 000	31 078 000	33 785 000
Regional Bulk Infrastructure Grant	4 258 161	-	-	-	2 742 012	2 742 012	2 742 012	-	-	-
Energy Efficiency Demand Side Management Grant	-	8 999 700	-	4 000 000	4 000 000	4 000 000	4 000 000	9 000 000	9 000 000	12 000 000
Other National Capex Grants	-	-	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**31 006 161**	**36 215 700**	**28 786 000**	**33 563 000**	**36 305 012**	**36 305 012**	**36 305 012**	**38 039 000**	**40 078 000**	**45 785 000**
Municipal Infrastructure Grant	1 000 000	1 100 000	1 150 000	1 250 000	1 250 000	1 250 000	1 250 000	1 300 000	1 400 000	396 000
Equitable Share Grant	47 515 000	50 957 000	56 032 723	63 385 000	63 385 000	63 385 000	63 385 000	70 863 000	80 912 000	90 733 000
Municipal Systems Improvement Grant	1 000 000	890 000	934 000	930 000	930 000	930 000	930 000	-	-	-
Financial Management Grant	1 213 000	1 242 000	1 350 000	1 450 000	1 450 000	1 450 000	1 450 000	1 475 000	1 550 000	1 550 000
EPWP Grant	1 000 000	1 000 000	1 135 000	1 327 000	1 327 000	1 327 000	1 327 000	1 279 000	-	-
Specific Contribution towards Councillors (Equitable Share)	3 318 000	3 716 000	4 683 277	4 906 000	4 906 000	4 906 000	4 906 000	5 538 000	5 807 000	6 092 000
Other National Opex Grants	-	-	-	1 857 000	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**55 046 000**	**58 905 000**	**65 285 000**	**75 105 000**	**73 248 000**	**73 248 000**	**73 248 000**	**80 455 000**	**89 669 000**	**98 771 000**
HIV Programme Grant	185 000	-	-	303 534	303 534	-	303 534	-	-	-

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Environmental Subsidy Grant	1 854 735	2 426 316	2 408 008	2 561 577	2 561 577	1 808 345	2 561 577	2 678 801	2 864 448	3 062 974
Sedibeng Capital Grants	-	-	-	-	345 302	345 302	345 302	-	-	-
Sub-Total: District Municipality Grants	**2 039 735**	**2 426 316**	**2 408 008**	**2 865 111**	**3 210 413**	**2 153 647**	**3 210 413**	**2 678 801**	**2 864 448**	**3 062 974**
DSRAC Grant	1 000 000	100 000	900 000	2 300 000	2 710 000	2 840 000	2 710 000	2 330 000	2 300 000	800 000
Other Provincial Capex Grants	-	-	341 410	1 300 000	148 589	-	148 589	-	-	-
Sub-Total: Provincial Grants (Capex)	**1 000 000**	**100 000**	**1 241 410**	**3 600 000**	**2 858 589**	**2 840 000**	**2 858 589**	**2 330 000**	**2 300 000**	**800 000**
Provincial Health Subsidy	4 674 378	4 417 390	4 544 838	7 149 146	7 149 146	2 382 152	7 149 146	7 149 146	7 149 146	7 149 146
DSRAC Grant	2 440 000	2 500 000	3 180 000	3 446 000	4 340 000	3 446 000	4 340 000	5 970 000	6 000 000	7 500 000
Other Provincial Opex Grants	-	-	-	-	-	-	-	-	-	-
Sub-Total: Provincial Grants (Opex)	**7 114 378**	**6 917 390**	**7 724 838**	**10 595 146**	**11 489 146**	**5 828 152**	**11 489 146**	**13 119 146**	**13 149 146**	**14 649 146**
Summary: Operating Transfers	64 200 113	68 248 706	75 417 846	88 565 257	87 602 257	80 884 496	87 602 257	96 252 947	105 682 594	116 483 120
Summary: Capital Transfers (DORA)	32 006 161	36 315 700	30 027 410	37 163 000	39 508 903	39 490 314	39 508 903	40 369 000	42 378 000	46 585 000
Summary: Capital Revenue	89 400 459	38 979 692	33 362 759	50 510 000	50 708 206	52 749 413	50 708 206	52 889 000	59 023 000	74 345 000
Sub-Total: Government Grants and Subsidies	**96 206 274**	**104 564 406**	**105 445 256**	**125 728 257**	**127 111 160**	**120 374 810**	**127 111 160**	**136 621 947**	**148 060 594**	**163 068 120**
Fines	7 020 165	48 726 013	46 888 299	50 307 242	50 307 242	6 983 981	50 307 242	52 822 604	55 463 734	58 236 921
Sub-Total: Fines	**7 020 165**	**48 726 013**	**46 888 299**	**50 307 242**	**50 307 242**	**6 983 981**	**50 307 242**	**52 822 604**	**55 463 734**	**58 236 921**
Interest on Debtors Accounts - Other	7 119 810	6 048 615	10 186 285	6 000 000	8 000 000	5 722 943	8 000 000	8 400 000	8 820 000	9 261 000
Interest on Debtors Accounts - Property Rates	-	-	-	-	-	484 288	-	-	-	-
Interest on Debtors Accounts - Electricity	-	-	-	-	-	182 912	-	-	-	-
Interest on Debtors Accounts - Water	-	-	-	-	-	1 166 810	-	-	-	-
Interest on Debtors Accounts - Sewerage	-	-	-	-	-	394 332	-	-	-	-
Interest on Debtors Accounts - Refuse	-	-	-	-	-	288 242	-	-	-	-
Interest on Bank and Investments	2 036 636	4 850 916	6 011 672	4 000 000	4 000 000	2 136 267	4 000 000	3 800 000	3 990 000	4 189 500
Sub-Total: Interest Received	**9 156 446**	**10 899 531**	**16 197 958**	**10 000 000**	**12 000 000**	**10 375 794**	**12 000 000**	**12 200 000**	**12 810 000**	**13 450 500**
Rent of Facilities and Equipment	1 329 612	1 142 264	1 532 323	1 404 000	1 404 000	971 589	1 404 000	1 404 000	1 474 200	1 547 910
Sub-Total: Rent of Facilities and Equipment	**1 329 612**	**1 142 264**	**1 532 323**	**1 404 000**	**1 404 000**	**971 589**	**1 404 000**	**1 404 000**	**1 474 200**	**1 547 910**
Access to Information / Copies / Faxes	53 076	50 129	65 246	52 500	52 500	84 398	52 500	56 175	60 107	64 315
Cemetery Income	482 033	498 601	613 078	703 823	703 823	480 458	703 823	753 091	805 807	862 213
Cleaning of Stands	19 807	61 161	223 315	400 000	400 000	-2 000	400 000	428 000	457 960	490 017
Impounding of Vehicles	3 884	5 042	38 808	15 000	15 000	5 037	15 000	16 050	17 174	18 376
Lost and Damaged Library Material	5 892	2 945	5 640	5 899	5 899	1 459	5 899	6 312	6 754	7 227
New Connection Fees (Opex)	5 635 616	2 725 296	6 075 863	3 567 000	3 567 000	2 959 262	3 567 000	3 816 690	4 083 858	4 369 728
Lost Tokens	570	316	526	1 237	1 237	395	1 237	1 324	1 416	1 515
Valuation Roll Enquiries	-	-	-	943	943	-	943	1 009	1 080	1 155
Sundry Income	3 224 456	2 535 172	374 472	2 068 178	2 068 178	1 018 217	2 068 178	2 278 828	1 769 883	1 893 774
Surplus Cash	2 173	6 651	10 172	3 539	3 539	5 085	3 539	3 787	4 052	4 335
SCM Tender Deposits	109 900	84 200	76 689	76 686	76 686	103 140	76 686	82 054	87 798	93 944
Insurance Income	-	160 115	446 508	1 000 000	1 000 000	577 270	1 000 000	1 070 000	1 144 900	1 225 043
Recovered Legal Costs	41 661	24 536	11 720	52 500	52 500	19 710	52 500	56 175	60 107	64 315
Stock Adjustments (Surpluses))	-	886 349	8 611	-	-	-	-	-	-	-
Telephone Income	143 419	157 185	132 386	189 000	189 000	107 259	189 000	202 230	216 386	231 533
Dishonoured Cheques	2 219	2 875	1 839	4 452	4 452	4 740	4 452	4 764	5 097	5 454
Advertising / Signs / Billboards	68 797	420 762	161 525	201 250	201 250	89 090	201 250	230 338	246 461	263 713
Reconnection Fees	4 884 522	4 936 591	5 733 871	5 250 000	7 250 000	5 022 488	7 250 000	7 757 500	8 300 525	8 881 562
Traffic Escorts	30 316	38 740	52 408	80 000	80 000	89 913	80 000	85 600	91 592	98 003
Vacuum Tank Services	1 427 843	1 315 891	93 987	-	-	-	-	-	-	-
Permits	54 491	26 767	21 333	33 390	33 390	17 518	33 390	35 727	38 228	40 904
Building Plan Copies	26 612	42 539	14 219	42 000	42 000	14 916	42 000	49 940	53 436	57 176
Building Plan Fees	1 567 984	1 485 716	1 733 412	1 643 584	1 643 584	1 766 885	1 643 584	1 985 250	2 124 218	2 272 913
Clearance / Valuation Certificates	-	109 816	105 831	111 300	111 300	137 486	111 300	119 091	127 427	136 347
Postage Fees Recovered	-	-	156 574	400 000	800 000	462 140	800 000	856 000	915 920	980 034
Bad Debts Recovered	-	-	27 072	-	-	-	-	-	-	-
Entrance Fees	94 222	94 021	121 093	100 000	100 000	171 037	100 000	107 000	114 490	122 504
Final Reading Fees	102 796	120 367	132 615	115 771	115 771	110 493	115 771	123 875	132 546	141 824
Membership Fees	1 004	2 312	763	1 470	1 470	1 225	1 470	1 573	1 683	1 801
Meter Test Fees	4 972	5 250	2 550	6 726	6 726	4 455	6 726	7 197	7 701	8 240
Planning Fees	222 410	353 386	782 972	278 250	828 250	392 065	828 250	921 228	985 713	1 054 713
Services Charges	384 426	785 304	829 040	472 500	472 500	506 442	472 500	505 575	540 965	578 833
Disposal Fees (Landfill Site)	2 538 267	2 767 025	2 762 953	3 365 712	3 365 712	1 424 163	3 365 712	3 601 312	3 853 404	4 123 142

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FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Rehabilitation (Landfill Site)	138 981	143 752	2 857 796	163 611	163 611	76 683	163 611	175 064	187 318	200 431
SETA Refunds	662 708	400 678	268 675	600 000	600 000	250 803	600 000	642 000	686 940	735 026
Sub-Total: Other Income	**21 935 056**	**20 249 489**	**23 943 561**	**21 006 321**	**23 956 321**	**15 902 232**	**23 956 321**	**25 980 756**	**27 130 946**	**29 030 112**
Gain on Disposal of Assets	-	456 342	5 100	100 000	100 000	-	100 000	100 000	100 000	100 000
Sub-Total: Gains on Disposal of Assets	**-**	**456 342**	**5 100**	**100 000**	**100 000**	**-**	**100 000**	**100 000**	**100 000**	**100 000**
TOTAL OPERATING INCOME	**664 566 166**	**716 457 370**	**779 659 528**	**922 393 019**	**876 735 391**	**648 718 139**	**876 735 391**	**963 333 907**	**1 046 539 567**	**1 145 177 946**
Departmental Charges: Electricity	3 971 296	4 066 558	5 755 678	1 995 623	1 995 623	6 000 532	1 995 623	2 091 987	2 343 025	2 624 188
Departmental Charges: Sewerage	57 359	317 856	18 275	91 585	91 585	9 016	91 585	40 216	43 031	46 043
Departmental Charges: Water	1 073 152	840 880	1 169 575	996 194	996 194	1 276 269	996 194	1 010 555	1 081 294	1 156 985
Departmental Charges: Refuse	1 019 888	1 293 427	1 390 255	2 014 114	2 014 114	551 764	2 014 114	2 102 672	2 249 859	2 407 349
Departmental Charges: Street Lighting	-	-	-	2 116 398	2 116 398	-	2 116 398	2 221 072	2 487 600	2 786 112
Sub-Total: Departmental Charges	**6 121 695**	**6 518 721**	**8 333 783**	**7 213 914**	**7 213 914**	**7 837 581**	**7 213 914**	**7 466 501**	**8 204 810**	**9 020 677**
Summary: Operating Income EXCL Capital Revenue	581 287 402	683 996 398	754 630 551	879 096 933	833 241 099	603 806 308	833 241 099	917 911 409	995 721 376	1 079 853 623
NET OPERATING INCOME	**670 687 861**	**722 976 090**	**787 993 310**	**929 606 933**	**883 949 305**	**656 555 721**	**883 949 305**	**970 800 409**	**1 054 744 376**	**1 154 198 623**
				929 606 933				910 444 907		

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	723 881	762 803	-	762 803	735 881	787 393	842 510
Basic Salaries	97 820 024	68 917 233	112 037 573	139 279 381	130 117 059	94 474 333	130 117 059	144 124 984	155 308 733	165 991 344
Housing Subsidy	828 523	754 950	793 021	1 548 500	1 628 900	1 041 722	1 628 900	1 689 100	1 807 337	1 933 851
Industrial Council Levy	42 453	46 393	50 253	66 775	71 588	43 776	71 588	71 775	76 799	82 175
Leave Bonus	6 890 203	6 971 282	7 584 777	9 834 303	9 147 696	7 128 911	9 147 696	10 290 937	11 011 303	11 782 094
Overtime	6 927 023	6 541 116	6 649 741	9 157 000	8 907 000	6 051 058	8 907 000	9 742 000	10 423 940	11 153 616
Shift Overtime	-	557 362	632 571	380 000	-	586 719	-	1 200 000	1 284 000	1 373 880
Redemption of Leave	1 108 265	1 169 696	826 065	946 799	855 795	853 817	855 795	710 356	760 081	813 286
Standby Allowance	2 127 789	2 371 826	2 623 955	2 574 000	2 654 000	2 318 518	2 654 000	2 574 000	2 754 180	2 946 973
Telephone Allowance	927 751	1 122 939	1 310 954	1 579 820	1 422 220	1 074 201	1 422 220	1 466 020	1 568 641	1 678 446
Travelling Allowance	6 093 539	6 792 589	7 609 234	9 197 878	8 937 534	6 594 432	8 937 534	9 303 273	9 954 502	10 651 317
UIF	847 419	910 906	894 855	1 213 610	1 167 735	762 485	1 167 735	1 233 082	1 319 398	1 411 756
Skills Development Levy	1 143 154	1 257 101	1 363 238	1 764 061	1 647 959	1 203 466	1 647 959	1 785 879	1 910 891	2 044 653
Subsistance Allowance	-	-	15 322	-	-	-	-	-	-	-
Group Insurance	230 041	222 604	204 846	256 830	216 603	146 894	216 603	219 332	234 686	251 114
Medical Aid Fund	7 882 101	8 427 188	8 703 608	12 511 324	11 895 704	7 437 271	11 895 704	12 195 714	13 049 414	13 962 873
Pension Fund	18 301 409	19 934 525	21 297 932	27 527 037	25 596 825	18 345 339	25 596 825	27 999 301	29 959 252	32 056 400
Post Retirement Medical	-	-	-	350 557	346 242	222 617	346 242	400 000	428 000	457 960
Sub-Total: Remuneration of Employees	**151 169 693**	**125 997 707**	**172 597 945**	**218 911 756**	**205 375 663**	**148 285 557**	**205 375 663**	**225 741 635**	**242 638 549**	**259 434 248**
Allowances of Councillors	7 522 299	8 155 037	8 412 155	8 971 000	8 971 000	6 696 543	8 971 000	9 998 209	10 598 102	11 233 988
Telephone Allowance: Councillors	352 652	585 898	633 697	659 000	659 000	474 508	659 000	743 197	787 789	835 056
Sub-Total: Remuneration of Councillors	**7 874 951**	**8 740 935**	**9 045 852**	**9 630 000**	**9 630 000**	**7 171 050**	**9 630 000**	**10 741 406**	**11 385 890**	**12 069 044**
Audit Fees	2 787 065	2 140 825	2 470 539	2 572 690	2 479 206	2 028 668	2 479 206	2 479 206	2 635 396	2 801 426
Bank Charges	1 234 066	1 276 757	1 287 791	1 468 730	1 387 791	944 441	1 387 791	1 387 791	1 475 222	1 568 161
Bursaries and Student Practical Work	57 734	55 961	209 303	389 860	520 724	195 319	520 724	520 724	553 530	588 402
Compensation for Injuries and Diseases	530 000	827 319	1 557 714	889 730	867 487	-	867 487	867 487	922 139	980 233
Computer Requirements / Services	230 046	198 841	315 875	378 607	592 431	290 027	592 431	592 431	629 754	669 429
Congresses / Professional Meetings	975 330	1 074 726	1 061 862	1 274 663	1 345 035	957 040	1 345 035	1 345 035	1 429 772	1 519 848
Connections	1 939 072	1 704 399	1 348 560	3 212 485	3 132 173	1 352 290	3 132 173	3 132 173	3 329 500	3 539 258
Disconnections and Reconnections	-	4 992	-	992	967	-	967	967	1 028	1 093
Elections	-	34 652	-	-	-	-	-	300 000	-	-
Cash Collection	163 402	201 901	260 106	267 305	260 622	138 645	260 622	260 622	277 041	294 495
Fuel Miscellaneous	5 829 513	1 279 458	-	-	39 000	-	39 000	39 000	41 457	44 069
Employee Assistance Programme	-19 328	28 251	8 300	22 195	21 640	-	21 640	21 640	23 003	24 453
Fleet - Fuel	-	5 066 816	5 868 160	6 472 355	6 374 385	4 514 400	6 374 385	6 344 385	6 744 081	7 168 958
Fleet - Oil	-	14 249	6 056	56 830	55 411	4 889	55 411	55 411	58 902	62 613
Fuel Miscellaneous	-	566 693	923 722	967 636	872 798	566 987	872 798	872 798	927 784	986 235
Fleet - E-Toll	-	-	9 962	90 710	78 692	4 000	78 692	78 692	83 650	88 920
Medical Expenses	23 789	380 914	302 854	421 784	64 999	-	64 999	64 999	69 094	73 447
Lease Agreement	-	-	-	-	-	-	-	-	-	-

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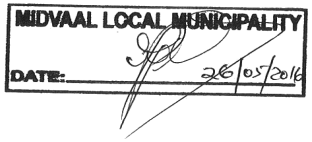
FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Entertainment	205 684	235 045	303 584	382 326	363 242	178 288	363 242	24 000	24 000	24 000
Catering Municipal Activities	108	-	-	-	-	-	-	339 242	362 126	386 452
HIV Programme	4 881	136 257	55 277	302 045	294 494	-	294 494	294 494	313 047	332 769
Legal Expenses	2 151 202	2 283 196	4 360 503	3 667 000	4 669 651	1 896 057	4 669 651	4 869 651	5 376 439	5 715 155
License Fees	496 619	334 689	557 130	717 436	746 245	438 126	746 245	746 245	793 258	843 234
License Fees: Broadcasting SAMRO	-	-	4 452	5 143	5 014	4 753	5 014	5 014	5 330	5 666
Long Service Recognition Awards	100 720	99 327	51 626	55 970	29 571	26 023	29 571	29 571	31 434	33 414
Mayoral Donations	237 010	227 746	166 045	198 949	283 975	174 583	283 975	283 975	301 865	320 883
Marketing / Promotions / Advertisements	1 323 307	1 136 677	1 252 868	1 285 139	1 877 355	684 853	1 877 355	1 877 355	1 995 628	2 121 353
Membership Fees	503 785	2 834 730	1 865 479	2 224 844	2 169 223	2 215 196	2 169 223	2 169 223	2 305 884	2 451 155
Nutritional Care	-	-	-	28 713	27 996	-	27 996	27 996	29 760	31 635
Occupational Safety	283 158	237 854	225 331	379 499	365 264	134 881	365 264	365 264	388 276	412 737
Pauper / Indigent Burials	116 900	173 100	159 500	186 245	181 589	115 000	181 589	181 589	193 029	205 190
Periodicals / Reference Books / Magazines	56 251	239 365	182 024	319 975	313 974	97 072	313 974	313 974	333 754	354 781
Postage	955 039	892 079	546 115	990 373	765 613	306 359	765 613	765 613	813 847	865 119
Pest Control	228	-	-	-	150 000	4 074	150 000	150 000	159 450	169 495
Public Driver Permit (PDP)	-	30 502	11 814	101 481	66 186	9 084	66 186	66 186	70 356	74 788
Periodicals/Magazines (DSCAR)	-	-	-	-	100 000	18 883	100 000	100 000	106 300	112 997
ECD Unit	-	-	-	410 125	504 247	265 804	504 247	504 247	536 015	569 783
Social Services Programme	33 553	74 449	300 861	217 125	131 422	31 310	131 422	131 422	139 702	148 503
Principal Job Evaluation Committee	20 911	496	-	4 449	-	-	-	-	-	-
Non Capital Assets	873 318	700 087	547 267	1 885 699	1 890 559	168 865	1 890 559	1 890 559	2 009 664	2 136 273
Public Functions	168 140	234 596	235 640	242 215	382 410	242 864	382 410	382 410	406 502	432 111
Disaster Management Social Response	-	-	-	-	-	-	-	-	-	-
Rental	6 961 289	7 575 588	7 551 329	9 772 020	9 200 814	5 519 004	9 200 814	9 200 814	9 780 465	10 396 635
Laboratory Services	-	-	-	2 978	2 904	-	2 904	2 904	3 087	3 281
Stationery / Printing / Binding	1 008 554	999 686	948 255	1 242 303	1 445 237	682 461	1 445 237	1 445 237	1 536 287	1 633 073
Stock Adjustments (Shortages)	-	1 747 959	-51 835	-	-	-	-	-	-	-
Stores and Materials	1 325 657	1 625 435	1 497 965	1 975 395	2 387 617	1 293 871	2 387 617	2 387 617	2 538 037	2 697 933
Sports Development Programmes	-	-	-	48 250	47 044	11 379	47 044	47 044	50 008	53 158
Services to Informal Settlements	347 357	1 772 636	-	728 575	710 361	567 777	710 361	710 361	755 114	802 686
Service Charges	867 364	918 252	887 867	673 570	1 056 731	838 763	1 056 731	1 056 731	1 123 305	1 194 073
Telecommunications	1 064 863	993 352	1 360 380	1 322 873	1 363 072	759 658	1 363 072	1 363 072	1 448 946	1 540 229
Tracking	217 970	200 575	297 306	499 260	481 379	271 080	481 379	481 379	511 706	543 943
Training	853 959	853 780	883 583	1 458 115	1 120 504	687 821	1 120 504	1 120 504	1 191 096	1 266 135
Uniforms / Protective Clothing	1 367 901	1 401 235	1 616 010	1 805 993	2 055 759	639 952	2 055 759	2 055 759	2 185 272	2 322 944
Valuation Roll	212 564	233 509	258 117	2 144 935	997 062	518 965	997 062	3 997 062	7 248 877	1 705 556
VAT adjustment - iGRAP1	-	-	287 687	-	-	-	-	-	-	-
Ward Committees	891 465	906 511	963 029	1 022 900	997 328	662 881	997 328	997 328	1 060 160	1 126 950
Insurance - Premiums	986 871	1 855 345	2 461 155	2 772 445	2 834 450	2 789 440	2 834 450	2 834 450	3 013 020	3 202 841
Insurance - Excess Payments	-90 080	-134 296	670 031	93 605	91 265	90 995	91 265	91 265	97 015	103 127
Insurance - Portion of Self Insurance	-	-	-	102 290	436 058	159 688	436 058	436 058	463 530	492 732
Capacity Buildings (DAC)	-	-	-	-	100 000	-	100 000	100 000	106 300	112 997
Sub-Total: General Expenditure	**37 297 238**	**45 676 516**	**46 087 201**	**57 756 830**	**58 738 976**	**33 502 515**	**58 738 976**	**62 208 976**	**69 009 241**	**67 356 824**
Purchase of Electricity	155 477 814	168 068 806	159 962 095	226 355 522	194 792 859	152 889 167	194 792 859	219 799 889	250 571 873	285 651 935
Purchase of Water	70 181 839	82 162 238	56 745 829	101 677 392	56 496 757	56 042 519	56 496 757	65 256 985	71 130 114	77 531 824
Cost of Free Basic Water	-	-	7 100 206	-	7 174 191	-	7 174 191	8 027 920	8 750 433	9 537 971
Non Revenue Water (Technical)	-	-	1 784 289	-	1 793 548	-	1 793 548	2 006 980	2 187 608	2 384 493
Non Revenue Water (Non-Technical)	-	-	23 878 283	-	24 212 896	10 295 558	24 212 896	27 094 231	29 532 711	32 190 655
Cost of Free Basic Electricity	-	-	216 272	-	2 213 555	-	2 213 555	2 387 474	2 721 720	3 102 761
Electricity Losses (Technical)	-	-	3 716 685	-	4 427 110	-	4 427 110	4 774 948	5 443 441	6 205 522
Electricity Losses (Not-Technical)	-	-	17 700 938	-	19 921 997	-	19 921 997	21 487 268	24 495 486	27 924 854
Sub-Total: Bulk Purchases	**225 659 652**	**250 231 044**	**271 104 596**	**328 032 914**	**311 032 913**	**219 227 243**	**311 032 913**	**350 835 695**	**394 833 386**	**444 530 017**
Interest: External Borrowings	13 276 071	16 038 572	18 467 258	17 988 951	17 488 951	9 247 051	17 488 951	17 420 844	15 881 729	14 279 129
Interest: Telecommuniciation	-	-	5 227	-	-	-	-	-	-	-
Interest: Provision for landfill rehabilitation	2 843 789	683 757	426 147	500 000	500 000	-	500 000	500 000	500 000	500 000
Sub-Total: Interest External Borrowings	**16 119 860**	**16 722 329**	**18 898 632**	**18 488 951**	**17 988 951**	**9 247 051**	**17 988 951**	**17 920 844**	**16 381 729**	**14 779 129**
Contracted Services: Junior Councillors	4 461	17 851	-	-	-	-	-	-	-	-
Contracted Services: General	46 001 885	46 531 601	47 525 204	47 135 153	47 736 042	27 600 776	47 736 042	56 101 042	57 296 808	60 906 507

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Contracted Services: Debt Collection Commission	-	2 004 731	1 637 086	2 146 000	1 892 350	1 091 779	1 892 350	1 892 350	2 011 568	2 138 297
Contracted Services: DAC Funding	733 351	327 898	343 044	680 000	190 000	299 476	190 000	190 000	201 970	214 694
Contracted Services: Masterplanning	-	-	153 960	1 558 000	1 141 238	176 000	1 141 238	1 141 238	1 213 136	1 289 564
Contracted Services: MPAC	29 748	-	-	-	-	-	-	-	-	-
Contracted Services: Strike Contingency Plan	-	-	-	99 000	-	-	-	-	-	-
Contracted Services: CCTV Programme	394 455	347 754	433 915	496 000	483 600	268 087	483 600	483 600	514 067	546 453
Contracted Services: MIG	925 731	1 057 396	1 103 596	1 250 000	1 218 750	729 935	1 218 750	1 218 750	1 295 531	1 377 150
Contracted Services: EPWP	591 279	2 123 955	2 516 260	-	487 500	6 450	487 500	487 500	518 213	550 860
Contracted Services: Recycling	-	-	-	-	-	-	-	-	-	-
Contracted Services: OR Tambo Games	198 385	230 625	263 288	281 000	273 975	231 142	273 975	273 975	291 235	309 583
Contracted Services: Water Loss Programme	-	-	-	1 150 000	1 121 250	390 219	1 121 250	1 121 250	1 191 889	1 266 978
Contracted Services: Grass Cutting	-	2 593 232	-	316 000	316 000	-	316 000	316 000	335 908	357 070
Contracted Services: Flowerbed Maintenance	-	307 426	-	-	-	-	-	-	-	-
Contracted Services: Tree Cutting	-	70 296	-	-	-	-	-	-	-	-
Contracted Services: Pest Control	-	27 904	-	-	-	-	-	-	-	-
Contracted Services: Reclaim our Parks	-	374 409	129 607	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**48 879 295**	**56 015 078**	**54 105 961**	**55 111 153**	**54 860 705**	**30 793 864**	**54 860 705**	**63 225 705**	**64 870 324**	**68 957 155**
R & M: Buildings, Fences and Sites	1 523 502	2 063 243	4 524 227	5 696 819	5 310 612	3 077 527	5 310 612	5 310 612	5 645 181	6 000 827
R & M: Network / Infrastructure: Bulk Services	5 284 983	5 316 569	7 931 032	10 196 000	9 865 060	5 880 082	9 865 060	9 865 060	10 486 559	11 147 212
R & M: Network / Infrastructure: Gravel Roads	4 762 123	5 136 740	5 213 441	5 870 000	5 138 250	3 027 139	5 138 250	5 138 250	5 461 960	5 806 063
R & M: Network / Infrastructure: Tarred Roads	9 497 262	9 719 933	9 994 709	10 830 000	9 358 883	2 410 096	9 358 883	9 358 883	9 948 493	10 575 248
R & M: Network / Infrastructure: Tarred Roads Resealing	2 844 650	3 016 495	3 054 773	3 505 000	2 832 375	3 426 507	2 832 375	2 832 375	3 010 815	3 200 496
R & M: Network / Infrastructure: Replace Rotten Poles	-	-	143 822	268 000	12 644	12 968	12 644	12 644	13 441	14 287
R & M: Wastewater treatment works	-	-	-	842 000	964 500	547 007	964 500	964 500	1 025 264	1 089 855
R & M: Water Meters	-	-	-	700 000	682 500	507 354	682 500	682 500	725 498	771 204
R & M: Grass Cutting	-	-	2 508 489	2 797 000	2 970 825	862 957	2 970 825	2 970 825	3 157 987	3 356 940
R & M: Flowerbed Maintenance	-	-	228 927	323 000	314 925	119 514	314 925	314 925	334 765	355 855
R & M: Tree Cutting	-	-	47 757	983 000	200 175	117 000	200 175	200 175	212 786	226 192
R & M: Pest Control	-	-	32 143	62 000	89 700	42 774	89 700	89 700	95 351	101 358
R & M: EPWP	-	-	-	3 795 000	4 296 250	2 805 886	4 296 250	4 296 250	4 566 914	4 854 629
R & M: Reclaim our parks	-	-	-	544 000	1 570	1 610	1 570	1 570	1 669	1 774
R & M: Grave digging and Cemetary maintenance	-	-	-	-	-	-	-	-	-	-
R & M: Cleaning of Roads & Stormwater	-	-	-	700 000	682 500	197 668	682 500	682 500	725 498	771 204
R & M: Water Loss Programme	-	-	-	1 200 000	1 170 000	312 300	1 170 000	1 170 000	1 243 710	1 322 064
R & M: Furniture	29 581	93 240	61 495	395 041	390 268	30 938	390 268	390 268	414 855	440 991
R & M: Pump Stations	1 412 002	1 916 635	1 850 215	4 251 000	4 680 975	3 260 398	4 680 975	4 680 975	4 975 876	5 289 357
R & M: Fleet Miscellaneous	3 678 736	1 537 955	1 985 322	2 525 773	1 034 104	577 005	1 034 104	1 034 309	1 099 470	1 168 737
R & M: Fleet	-	2 655 825	2 975 973	3 260 916	4 369 418	2 432 006	4 369 418	4 370 032	4 645 344	4 938 001
R & M: Irrigation	-	-	-	80 000	78 000	30 646	78 000	78 000	82 914	88 138
R & M: Water Samples	-	-	-	100 000	176 475	79 313	176 475	176 475	187 593	199 411
R & M: Water monitoring network boreholes	-	-	-	100 000	97 500	-	97 500	97 500	103 643	110 172
R & M: Rehab of Landfill Sites	-379 382	-1 344 330	449 187	-	-	-	-	-	-	-
R & M: IT Equipment and Back-ups	22 195	79 304	64 596	93 050	90 750	46 961	90 750	90 750	96 467	102 545
R & M: CCTV Cameras	-	11 877	-	-	-	-	-	-	-	-
R & M: Buildings, Fences and Sites (DAC)	-	-	-	-	100 000	-	100 000	100 000	106 300	112 997
Sub-Total: Repairs and Maintenance	**28 675 653**	**30 203 487**	**41 066 109**	**59 117 599**	**54 908 259**	**29 805 658**	**54 908 259**	**54 909 078**	**58 368 350**	**62 045 556**
ESKOM FBE Payments	11 653	17 252	14 549	39 000	-	8 861	-	-	-	-
Sanitation in Informal Settlements	-	1 477 061	454 647	50 000	220 000	-	220 000	220 000	233 860	248 593
Pensioner Grants: Additional Assessment Rates Rebate	-	-	823 823	270 000	-	74 482	-	-	-	-
Indigent Grants: Additional Assessment Rates Rebate	-	-	458 462	778 525	-	474 384	-	-	-	-
Indigent Grants: Free Refuse Removal	-	-	555 005	918 000	-	-	-	-	-	-
Indigent Grants: Free Basic Sanitation	-	-	676 743	1 188 000	-	-	-	-	-	-
Indigent Grants: Free Basic Electricity	-	-	551 836	3 411 000	-	121 566	-	-	-	-
Indigent Grants: Free Basic Water	-	-	267 591	543 438	-	-	-	-	-	-
Sub-Total: Grants Paid	**11 653**	**1 494 314**	**3 802 656**	**7 197 963**	**220 000**	**679 292**	**220 000**	**220 000**	**233 860**	**248 593**
Depreciation and Impairments Fixed Assets	110 579 532	115 484 153	112 943 499	144 869 000	144 869 000	55 227 887	144 869 000	144 869 000	144 869 000	144 869 000
Sub-Total: Depreciation	**110 579 532**	**115 484 153**	**112 943 499**	**144 869 000**	**144 869 000**	**55 227 887**	**144 869 000**	**144 869 000**	**144 869 000**	**144 869 000**
Provision for Bad Debt	27 322 871	57 609 077	70 543 357	85 368 000	80 125 000	60 093 750	80 125 000	85 823 678	91 609 882	97 710 872
Sub-Total: Contributions to Provisions	**27 322 871**	**57 609 077**	**70 543 357**	**85 368 000**	**80 125 000**	**60 093 750**	**80 125 000**	**85 823 678**	**91 609 882**	**97 710 872**

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FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F01 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Loss on Disposal of Assets	-	1 087 366	1 153 372	-	-	-	-	-	-	-
Sub-Total: Loss on Disposal of Assets	**-**	**1 087 366**	**1 153 372**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**653 590 399**	**709 262 005**	**801 349 181**	**984 484 166**	**937 749 467**	**594 033 867**	**937 749 467**	**1 016 496 016**	**1 094 200 213**	**1 172 000 438**
Departmental Charges: Electricity	2 293 889	2 336 957	4 582 884	1 995 623	1 943 503	5 023 658	1 943 503	2 091 987	2 343 025	2 624 188
Departmental Charges: Sewerage	57 359	324 506	18 247	91 585	42 585	9 016	42 585	40 216	43 031	46 043
Departmental Charges: Water	1 073 152	725 562	1 169 602	996 194	944 444	762 617	944 444	1 010 555	1 081 294	1 156 985
Departmental Charges: Refuse	1 019 888	1 398 732	1 390 255	2 014 114	1 965 114	1 073 010	1 965 114	2 102 672	2 249 859	2 407 349
Departmental Charges: Street Lighting	1 677 408	1 732 964	1 172 794	2 116 398	2 064 278	975 019	2 064 278	2 221 989	2 488 627	2 787 263
Sub-Total: Departmental Charges	**6 121 695**	**6 518 720**	**8 333 783**	**7 213 914**	**6 959 924**	**7 843 319**	**6 959 924**	**7 467 418**	**8 205 837**	**9 021 828**
NET OPERATING EXPENDITURE	**659 712 094**	**715 780 726**	**809 682 963**	**991 698 080**	**944 709 391**	**601 877 187**	**944 709 391**	**1 023 963 434**	**1 102 406 049**	**1 181 022 266**
				991 698 080.00	-					
ACCOUNTING SURPLUS / (DEFICIT)	**10 975 767**	**7 195 365**	**-21 689 653**	**-62 091 147**	**-60 760 086**	**54 678 534**	**-60 760 086**	**-53 163 026**	**-47 661 673**	**-26 823 643**
Accounting Surplus / (Deficit) excl Capital Revenue	-78 424 692	-31 784 328	-55 052 412	-112 601 147	-111 468 292	1 929 121	-111 468 292	-106 052 026	-106 684 673	-101 168 643
Less:										
Contribution to Capital Budget (Capital Replacement Reserve)	-	2 024 503	1 273 915	5 670 000	6 802 856	-	6 802 856	8 279 732	5 995 000	7 575 000
Contribution to Capital Budget (Grants and Contributions)	89 400 459	38 979 692	207 316	50 510 000	50 708 206	-	50 708 206	52 889 000	59 023 000	74 345 000
Redemption of External Loans	9 840 775	18 396 943	18 988 229	22 612 369	22 612 369	10 287 163	22 612 369	24 440 025	23 977 844	25 785 161
Plus:										
Offset Depreciation	-	-115 484 153	-110 270 399	-141 869 000	-141 869 000	-94 579 333	-141 869 000	-138 869 000	-136 869 000	-134 869 000
BUDGET SURPLUS/ (DEFICIT)	**-88 265 467**	**63 278 380**	**68 111 286**	**985 484**	**985 483**	**138 970 704**	**985 483**	**97 217**	**211 482**	**340 196**

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MUNICIPAL MANAGER

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Other National Opex Grants	-	-	-	1 857 000.00	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**-**	**-**	**-**	**1 857 000.00**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	-	-	-	1 857 000	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**1 857 000.00**	**-**	**-**	**-**	**-**	**-**	**-**
Clearance / Valuation Certificates	-	49.00	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**-**	**49**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**49**	**-**	**1 857 000**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	49	-	1 857 000	-	-	-	-	-	-
NET OPERATING INCOME	**-**	**49**	**-**	**1 857 000**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	1 155 527.02	816 642.68	1 448 844.01	1 529 000.00	1 527 368.00	1 141 681.58	1 527 368.00	1 649 143.08	1 764 583.10	1 888 103.91
Industrial Council Levy	71.40	76.20	162.72	163.00	185.00	130.50	185.00	185.28	198.25	212.13
Leave Bonus	73 303.80	-	16 882.00	18 233.00	18 064.00	18 064.00	18 064.00	19 147.84	20 488.19	21 922.36
Redemption of Leave	20 860.24	-	-	-	121 103.00	115 900.67	121 103.00	14 705.54	15 734.93	16 836.37
Telephone Allowance	12 000.00	30 000.00	33 000.00	33 000.00	33 000.00	24 750.00	33 000.00	33 000.00	35 310.00	37 781.70
Travelling Allowance	120 000.00	168 000.00	168 000.00	168 000.00	168 001.00	113 621.60	168 001.00	168 000.00	179 760.00	192 343.20
UIF	1 688.88	1 784.64	3 569.28	3 860.00	3 860.00	2 676.96	3 860.00	3 860.00	4 130.20	4 419.31
Skills Development Levy	12 090.64	12 627.43	15 934.34	17 836.00	19 387.00	13 912.62	19 387.00	19 551.85	20 920.48	22 384.92
Subsistance Allowance	-	-	5 821.00	-	-	-	-	-	-	-
Medical Aid Fund	19 418.40	21 229.20	61 383.60	35 000.00	71 189.00	48 970.80	71 189.00	71 189.00	76 172.23	81 504.29
Pension Fund	129 800.00	149 160.00	202 968.48	206 275.00	205 830.00	167 656.72	205 830.00	218 970.30	234 298.22	250 699.09
Sub-Total: Remuneration of Employees	**1 544 760**	**1 199 520**	**1 956 565**	**2 011 367.00**	**2 167 987.00**	**1 647 365.45**	**2 167 987.00**	**2 197 752.89**	**2 351 595.60**	**2 516 207.29**
Computer Requirements / Services	1 681.00	493.75	520.00	4 836.00	4 715.00	-	4 715.00	4 715.00	5 012.05	5 327.80
Congresses / Professional Meetings	95 235.79	56 170.12	40 903.57	100 360.00	97 851.00	79 136.66	97 851.00	97 851.00	104 015.61	110 568.60
Fuel Miscellaneous	-	622.42	-	-	-	-	-	-	-	-
Entertainment	16 494.61	11 559.15	17 973.45	22 473.00	21 911.00	5 648.18	21 911.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	19 911.00	21 291.39	22 758.75
Periodicals / Reference Books / Magazines	803.30	816.62	441.65	872.00	850.00	64.20	850.00	850.00	903.55	960.47
Non Capital Assets	-	9 060.39	1 482.55	8 119.00	7 916.00	-	7 916.00	7 916.00	8 414.71	8 944.83
Rental	-	8 736.00	8 837.92	16 405.00	15 995.00	-	15 995.00	15 995.00	17 002.69	18 073.85
Stationery / Printing / Binding	-943.88	8 398.16	3 305.68	9 163.00	8 934.00	1 939.32	8 934.00	8 934.00	9 496.84	10 095.14
Stores and Materials	3 761.51	4 144.58	3 524.30	4 364.00	4 255.00	2 467.70	4 255.00	4 255.00	4 523.07	4 808.02
Telecommunications	25 365.37	18 837.52	34 286.09	35 705.00	34 812.00	10 995.64	34 812.00	34 812.00	37 005.16	39 336.48
Sub-Total: General Expenditure	**142 398**	**118 839**	**111 275**	**202 297.00**	**197 239.00**	**100 251.70**	**197 239.00**	**197 239.00**	**209 665.06**	**222 873.96**
Contracted Services: General	510 315.21	1 107 192.54	689 335.28	3 657 000.00	2 395 575.00	10 248.40	2 395 575.00	5 695 575.00	6 054 396.23	6 435 823.19
Sub-Total: Contracted Services	**510 315**	**1 107 193**	**689 335**	**3 657 000.00**	**2 395 575.00**	**10 248.40**	**2 395 575.00**	**5 695 575.00**	**6 054 396.23**	**6 435 823.19**
R & M: Furniture	-	1 108.00	-	1 376.00	1 342.00	394.74	1 342.00	1 342.00	1 426.55	1 516.42
Sub-Total: Repairs and Maintenance	**-**	**1 108**	**-**	**1 376.00**	**1 342.00**	**394.74**	**1 342.00**	**1 342.00**	**1 426.55**	**1 516.42**
Depreciation and Impairments Fixed Assets	18 381.75	10 870.24	9 869.65	29 000.00	29 000.00	5 102.05	29 000.00	29 000.00	29 000.00	29 000.00
Sub-Total: Depreciation	**18 382**	**10 870**	**9 870**	**29 000.00**	**29 000.00**	**5 102.05**	**29 000.00**	**29 000.00**	**29 000.00**	**29 000.00**
TOTAL OPERATING EXPENDITURE	**2 215 855**	**2 437 530**	**2 767 046**	**5 901 040**	**4 791 143**	**1 763 362.34**	**4 791 143.00**	**8 120 908.89**	**8 646 083.42**	**9 205 420.85**
NET OPERATING EXPENDITURE	**2 215 855**	**2 437 530**	**2 767 046**	**5 901 040**	**4 791 143**	**1 763 362.34**	**4 791 143.00**	**8 120 908.89**	**8 646 083.42**	**9 205 420.85**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 215 855**	**-2 437 481**	**-2 767 046**	**-4 044 040**	**-4 791 143**	**-1 763 362.34**	**-4 791 143.00**	**-8 120 908.89**	**-8 646 083.42**	**-9 205 420.85**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 215 855	-2 437 481	-2 767 046	-4 044 040	-4 791 143	-1 763 362.34	-4 791 143.00	-8 120 908.89	-8 646 083.42	-9 205 420.85
Contribution to Capital Budget (Capital Replacement Reserve)	-	19 507.00	-	-	-	-	-	10 000.00	10 000.00	-
Offset Depreciation	-	-10 870.24	-9 869.65	-29 000.00	-29 000.00	-19 333.35	-29 000.00	-29 000.00	-29 000.00	-29 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 215 855**	**-2 446 117**	**-2 776 915**	**-4 015 040**	**-4 762 143**	**-1 744 028.99**	**-4 820 143.00**	**-8 101 908.89**	**-8 627 083.42**	**-9 176 420.85**

MIDVAAL LOCAL MUNICIPALITY
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OFFICE OF THE MAYOR

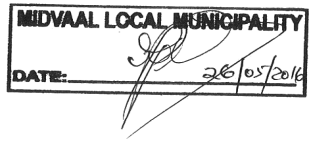
FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Mayoral Charitable fund contributions received	-	60 113.55	-	-	-	-	-	-	-	-
Other Cash Donations and Contributions (Opex)	-	-	15 167.13	-	-	-	-	-	-	-
Sub-Total: Public Donations	**-**	**60 114**	**15 167**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sundry Income	14 450.00	-	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**14 450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**14 450**	**60 114**	**15 167**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	14 450	60 114	15 167	-	-	-	-	-	-	-
NET OPERATING INCOME	**14 450**	**60 114**	**15 167**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	769 064.86	280 476.84	1 374 970.53	2 257 213.00	2 239 768.00	1 573 083.54	2 239 768.00	2 374 154.08	2 540 344.87	2 718 169.01
Housing Subsidy	-	-	-	32 000.00	24 000.00	700.00	24 000.00	24 000.00	25 680.00	27 477.60
Industrial Council Levy	136.85	152.40	277.98	816.00	926.00	413.72	926.00	926.40	991.25	1 060.64
Leave Bonus	28 731.00	28 825.00	31 447.00	148 728.00	121 577.00	29 384.00	121 577.00	128 871.62	137 892.63	147 545.12
Overtime	59 464.58	73 093.29	133 464.25	80 000.00	170 000.00	169 932.63	170 000.00	80 000.00	85 600.00	91 592.00
Redemption of Leave	36 960.41	1 230.78	51 787.25	-	-	-	-	-	-	-
Telephone Allowance	5 550.00	9 083.86	13 257.43	19 200.00	32 400.00	16 100.00	32 400.00	32 400.00	34 668.00	37 094.76
Travelling Allowance	2 370.76	3 157.06	60 654.08	72 000.00	134 755.00	90 152.03	134 755.00	134 755.00	144 187.85	154 281.00
UIF	5 371.07	7 354.80	12 048.91	18 934.00	19 178.00	11 148.10	19 178.00	19 142.05	20 482.00	21 915.74
Skills Development Levy	8 234.30	11 334.01	16 026.44	27 632.00	29 135.00	18 408.63	29 135.00	30 551.49	32 690.09	34 978.40
Medical Aid Fund	27 700.20	43 570.80	37 927.80	246 067.00	372 968.00	77 218.40	372 968.00	372 968.00	399 075.76	427 011.06
Pension Fund	74 082.85	77 078.10	139 979.21	358 619.00	342 271.00	169 489.62	342 271.00	334 522.70	357 939.29	382 995.04
Sub-Total: Remuneration of Employees	**1 017 667**	**535 357**	**1 871 841**	**3 261 209.00**	**3 486 978.00**	**2 156 030.67**	**3 486 978.00**	**3 532 291.34**	**3 779 551.73**	**4 044 120.36**
Computer Requirements / Services	428.12	-	-	936.00	913.00	-	913.00	913.00	970.52	1 031.66
Congresses / Professional Meetings	399 239.54	430 609.29	482 156.52	397 580.00	432 689.00	378 007.71	432 689.00	432 689.00	459 948.41	488 925.16
Fleet - Fuel	-	-	-	-	30 000.00	6 530.11	30 000.00	-	-	-
Fuel Miscellaneous	-	18 125.80	64 162.68	66 585.00	14 174.00	653.00	14 174.00	14 174.00	15 066.96	16 016.18
Fleet - E-toll	-	-	3 320.53	15 440.00	5 304.00	3 000.00	5 304.00	5 304.00	5 638.15	5 993.36
Entertainment	31 794.73	30 465.29	59 934.79	57 921.00	46 795.00	20 674.72	46 795.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	44 795.00	47 743.09	50 876.90
Legal Expenses	-	258 003.88	1 282 076.81	1 307 575.00	631 136.00	77 568.69	631 136.00	631 136.00	670 897.57	713 164.11
Mayoral Donations	207 509.97	222 246.47	165 545.00	193 000.00	278 175.00	174 583.04	278 175.00	278 175.00	295 700.03	314 329.13
Non Capital Assets	8 800.12	10 296.57	22 724.79	23 160.00	17 706.00	5 947.59	17 706.00	17 706.00	18 821.48	20 007.23
Public Functions	-	-	-	-	146 250.00	113 751.33	146 250.00	146 250.00	155 463.75	165 257.97
Rental	-	-	-	300 000.00	13 235.00	4 068.33	13 235.00	13 235.00	14 068.81	14 955.14
Stationery / Printing / Binding	4 829.76	4 424.48	7 753.31	4 912.00	6 554.00	4 742.54	6 554.00	6 554.00	6 966.90	7 405.82
Stores and Materials	11 987.49	18 057.50	23 676.61	24 125.00	33 522.00	24 731.93	33 522.00	33 522.00	35 633.89	37 878.82
Sub-Total: General Expenditure	**664 590**	**992 229**	**2 111 351**	**2 391 234.00**	**1 656 453.00**	**814 258.99**	**1 656 453.00**	**1 626 453.00**	**1 728 919.54**	**1 837 841.47**
Interest: External Borrowings	-	-	-	27 354.00	27 354.00	-	27 354.00	-	-	-
Sub-Total: Interest External Borrowings	**-**	**-**	**-**	**27 354.00**	**27 354.00**	**-**	**27 354.00**	**-**	**-**	**-**
Contracted Services: General	1 151 121.19	1 044 014.71	691 792.48	750 680.00	731 913.00	657 453.49	731 913.00	2 731 913.00	2 904 023.52	3 086 977.00
Sub-Total: Contracted Services	**1 151 121**	**1 044 015**	**691 792**	**750 680.00**	**731 913.00**	**657 453.49**	**731 913.00**	**2 731 913.00**	**2 904 023.52**	**3 086 977.00**
R & M: Buildings, Fences and Sites	770.00	1 622.23	-	5 779.00	21 635.00	11 330.00	21 635.00	21 635.00	22 998.01	24 446.88
R & M: Fleet	-	-	-	-	97 500.00	39 977.91	97 500.00	97 500.00	103 642.50	110 171.98
Sub-Total: Repairs and Maintenance	**770**	**1 622**	**-**	**5 779.00**	**119 135.00**	**51 307.91**	**119 135.00**	**119 135.00**	**126 640.51**	**134 618.86**
Depreciation and Impairments Fixed Assets	-	-	-	-	-	3 399.67	-	-	-	-
Sub-Total: Depreciation	**-**	**-**	**-**	**-**	**-**	**3 399.67**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**2 834 148**	**2 573 223**	**4 674 984**	**6 436 256**	**6 021 833**	**3 682 450.73**	**6 021 833.00**	**8 009 792.34**	**8 539 135.30**	**9 103 557.68**
NET OPERATING EXPENDITURE	**2 834 148**	**2 573 223**	**4 674 984**	**6 436 256**	**6 021 833**	**3 682 450.73**	**6 021 833.00**	**8 009 792.34**	**8 539 135.30**	**9 103 557.68**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 819 698**	**-2 513 110**	**-4 659 817**	**-6 436 256**	**-6 021 833**	**-3 682 450.73**	**-6 021 833.00**	**-8 009 792.34**	**-8 539 135.30**	**-9 103 557.68**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 819 698	-2 513 110	-4 659 817	-6 436 256	-6 021 833	-3 682 450.73	-6 021 833.00	-8 009 792.34	-8 539 135.30	-9 103 557.68
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-2 537.04	-	67 950.00	-	67 950.00	650 000.00	-	-
Redemption of External Loans	-	-	-	46 267.00	46 267.00	-	46 267.00	-	-	-

OFFICE OF THE MAYOR

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
BUDGET SURPLUS/ (DEFICIT)	-2 819 698	-2 513 110	-4 662 354	-6 482 523	-6 136 050	-3 682 450.73	-5 907 616.00	-8 659 792.34	-8 539 135.30	-9 103 557.68

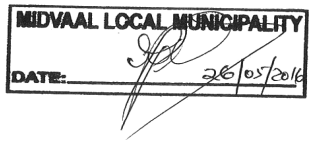


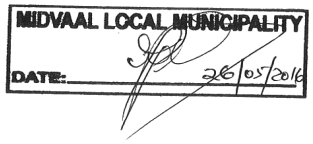
COUNCILLORS

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Specific Contribution towards Councillors (Equitable Share)	3 318 000.00	3 716 000.00	4 683 277.00	4 906 000.00	4 906 000.00	4 906 000.00	4 906 000.00	5 538 000.00	5 807 000.00	6 092 000.00
Sub-Total: National Grants (Opex)	**3 318 000**	**3 716 000**	**4 683 277**	**4 906 000.00**	**4 906 000.00**	**4 906 000.00**	**4 906 000.00**	**5 538 000.00**	**5 807 000.00**	**6 092 000.00**
Summary: Operating Transfers	3 318 000	3 716 000	4 683 277	4 906 000	4 906 000	4 906 000.00	4 906 000.00	5 538 000.00	5 807 000.00	6 092 000.00
Sub-Total: Government Grants and Subsidies	**3 318 000**	**3 716 000**	**4 683 277**	**4 906 000.00**	**4 906 000.00**	**4 906 000.00**	**4 906 000.00**	**5 538 000.00**	**5 807 000.00**	**6 092 000.00**
TOTAL OPERATING INCOME	**3 318 000**	**3 716 000**	**4 683 277**	**4 906 000**	**4 906 000**	**4 906 000.00**	**4 906 000.00**	**5 538 000.00**	**5 807 000.00**	**6 092 000.00**
Summary: Operating Income EXCL Capital Revenue	3 318 000	3 716 000	4 683 277	4 906 000	4 906 000	4 906 000.00	4 906 000.00	5 538 000.00	5 807 000.00	6 092 000.00
NET OPERATING INCOME	**3 318 000**	**3 716 000**	**4 683 277**	**4 906 000**	**4 906 000**	**4 906 000.00**	**4 906 000.00**	**5 538 000.00**	**5 807 000.00**	**6 092 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Allowances of Councillors	7 522 299.25	8 155 037.30	8 412 154.56	8 971 000.00	8 971 000.00	6 696 542.75	8 971 000.00	9 998 209.00	10 598 101.54	11 233 987.63
Telephone Allowance: Councillors	352 651.81	585 898.12	633 697.00	659 000.00	659 000.00	474 507.52	659 000.00	743 197.00	787 788.82	835 056.15
Sub-Total: Remuneration ofCouncillors	**7 874 951**	**8 740 935**	**9 045 852**	**9 630 000.00**	**9 630 000.00**	**7 171 050.27**	**9 630 000.00**	**10 741 406.00**	**11 385 890.36**	**12 069 043.78**
Computer Requirements / Services	2 816.32	3 895.00	-	7 484.00	7 297.00	-	7 297.00	7 297.00	7 756.71	8 245.38
Congresses / Professional Meetings	190 742.00	230 454.76	266 922.08	198 790.00	193 820.00	173 018.44	193 820.00	193 820.00	206 030.66	219 010.59
Entertainment	14 796.06	6 405.02	18 724.30	33 618.00	32 778.00	2 767.71	32 778.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	30 778.00	32 843.01	35 038.12
Membership Fees	500 000.00	2 826 346.65	1 863 564.95	2 214 000.00	2 158 650.00	2 213 187.00	2 158 650.00	2 158 650.00	2 294 644.95	2 439 207.58
Non Capital Assets	1 596.00	-	-	3 843.00	3 747.00	-	3 747.00	3 747.00	3 983.06	4 233.99
Stationery / Printing / Binding	1 148.96	1 747.67	224.91	5 206.00	5 076.00	-	5 076.00	5 076.00	5 395.79	5 735.72
Training	-	9 000.00	21 026.32	49 215.00	47 985.00	37 336.84	47 985.00	47 985.00	51 008.06	54 221.56
Sub-Total: General Expenditure	**711 099**	**3 077 849**	**2 170 463**	**2 512 156.00**	**2 449 353.00**	**2 426 309.99**	**2 449 353.00**	**2 449 353.00**	**2 603 662.24**	**2 767 692.96**
Depreciation and Impairments Fixed Assets	20 385.28	7 097.25	107 260.84	110 000.00	110 000.00	45 197.44	110 000.00	110 000.00	110 000.00	110 000.00
Sub-Total: Depreciation	**20 385**	**7 097**	**107 261**	**110 000.00**	**110 000.00**	**45 197.44**	**110 000.00**	**110 000.00**	**110 000.00**	**110 000.00**
TOTAL OPERATING EXPENDITURE	**8 606 436**	**11 825 882**	**11 323 575**	**12 252 156**	**12 189 353**	**9 642 557.70**	**12 189 353.00**	**13 300 759.00**	**14 099 552.60**	**14 946 736.74**
NET OPERATING EXPENDITURE	**8 606 436**	**11 825 882**	**11 323 575**	**12 252 156**	**12 189 353**	**9 642 557.70**	**12 189 353.00**	**13 300 759.00**	**14 099 552.60**	**14 946 736.74**

ACCOUNTING SURPLUS / (DEFICIT)	**-5 288 436**	**-8 109 882**	**-6 640 298**	**-7 346 156**	**-7 283 353**	**-4 736 557.70**	**-7 283 353.00**	**-7 762 759.00**	**-8 292 552.60**	**-8 854 736.74**
Accounting Surplus / (Deficit) excl Capital Revenue	-5 288 436	-8 109 882	-6 640 298	-7 346 156	-7 283 353	-4 736 557.70	-7 283 353.00	-7 762 759.00	-8 292 552.60	-8 854 736.74
Offset Depreciation	-	-7 097.25	-107 260.84	-110 000.00	-110 000.00	-73 333.35	-110 000.00	-110 000.00	-110 000.00	-110 000.00
BUDGET SURPLUS/ (DEFICIT)	**-5 288 436**	**-8 102 785**	**-6 747 559**	**-7 236 156**	**-7 173 353**	**-4 663 224.35**	**-7 393 353.00**	**-7 652 759.00**	**-8 182 552.60**	**-8 744 736.74**





SPEAKERS OFFICE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Municipal Systems Improvement Grant	200 000.00	200 000.00	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	200 000	200 000	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	200 000	200 000	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**200 000**	**200 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	1 030 667.80	588 747.34	1 222 918.29	1 445 740.00	1 447 008.00	1 040 729.64	1 447 008.00	1 533 828.48	1 641 196.47	1 756 080.23
Housing Subsidy	6 000.00	478.00	-	8 000.00	8 000.00	-	8 000.00	8 000.00	8 560.00	9 159.20
Industrial Council Levy	404.60	425.45	488.16	571.00	648.00	427.75	648.00	648.48	693.87	742.44
Leave Bonus	81 612.00	56 650.56	84 641.00	120 478.00	120 584.00	94 546.00	120 584.00	127 819.04	136 766.37	146 340.02
Overtime	46 249.25	99 139.09	139 514.13	80 000.00	80 000.00	97 046.39	80 000.00	80 000.00	85 600.00	91 592.00
Redemption of Leave	3 549.63	23 007.73	-	-	-	20 544.05	-	-	-	-
Telephone Allowance	9 600.00	8 300.00	9 600.00	9 600.00	9 600.00	8 450.00	9 600.00	9 600.00	10 272.00	10 991.04
Travelling Allowance	86 505.46	63 711.74	90 425.70	105 000.00	105 000.00	88 824.22	105 000.00	105 000.00	112 350.00	120 214.50
UIF	9 106.33	9 822.38	10 693.55	12 845.00	12 797.00	8 819.16	12 797.00	12 966.07	13 873.70	14 844.86
Skills Development Levy	11 907.24	12 543.39	15 118.57	18 120.00	18 716.00	13 663.50	18 716.00	19 656.80	21 032.77	22 505.06
Group Insurance	6 052.32	-	-	7 114.00	7 048.00	-	7 048.00	7 470.96	7 993.93	8 553.51
Medical Aid Fund	120 723.00	98 598.00	112 176.60	133 137.00	191 432.00	120 382.40	191 432.00	191 432.00	204 832.24	219 170.50
Pension Fund	221 095.98	203 134.08	238 507.66	296 783.00	297 820.00	201 293.36	297 820.00	315 689.48	337 787.74	361 432.89
Sub-Total: Remuneration of Employees	**1 633 474**	**1 164 558**	**1 924 084**	**2 237 388.00**	**2 298 653.00**	**1 694 726.47**	**2 298 653.00**	**2 412 111.31**	**2 580 959.10**	**2 761 626.24**
Computer Requirements / Services	9 805.51	3 905.00	-	10 615.00	10 350.00	-	10 350.00	10 350.00	11 002.05	11 695.18
Congresses / Professional Meetings	56 751.25	37 281.87	34 813.83	47 285.00	46 103.00	21 792.95	46 103.00	46 103.00	49 007.49	52 094.96
Elections	-	34 651.73	-	-	-	-	-	300 000.00	-	-
Fleet - Fuel	-	25 764.93	55 156.16	72 375.00	70 566.00	30 100.74	70 566.00	70 566.00	75 011.66	79 737.39
Fleet - Oil	-	-	-	127.00	124.00	-	124.00	124.00	131.81	140.12
Fuel Miscellaneous	-	647.08	-	-	-	-	-	-	-	-
Entertainment	5 937.45	4 977.32	34 650.37	55 934.00	54 536.00	27 677.90	54 536.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	52 536.00	55 971.77	59 623.99
License Fees	-	-	492.00	-	-	-	-	-	-	-
Mayoral Donations	29 500.00	5 500.00	500.00	5 949.00	5 800.00	-	5 800.00	5 800.00	6 165.40	6 553.82
Marketing / Promotions / Advertisements	73 697.42	55 406.85	76 751.10	78 165.00	57 060.00	12 227.10	57 060.00	57 060.00	60 654.78	64 476.03
Periodicals / Reference Books / Magazines	495.00	660.00	1 528.80	1 684.00	1 642.00	1 345.50	1 642.00	1 642.00	1 745.45	1 855.41
Non Capital Assets	10 573.63	13 010.00	9 099.12	29 215.00	28 485.00	-	28 485.00	28 485.00	30 279.56	32 187.17
Public Functions	124 240.40	182 998.55	170 050.35	186 245.00	181 589.00	82 128.78	181 589.00	181 589.00	193 029.11	205 189.94
Rental	15 516.35	30 400.28	13 074.58	45 355.00	44 221.00	8 616.16	44 221.00	44 221.00	47 006.92	49 968.36
Stationery / Printing / Binding	24 757.54	47 293.99	27 638.96	51 145.00	49 866.00	17 603.86	49 866.00	49 866.00	53 007.56	56 347.03
Stores and Materials	5 472.31	15 482.26	14 808.24	5 612.00	18 347.00	3 102.00	18 347.00	18 347.00	19 502.86	20 731.54
Telecommunications	21 583.68	35 583.35	35 655.30	36 670.00	42 029.00	19 439.04	42 029.00	42 029.00	44 676.83	47 491.47
Ward Committees	891 465.24	906 511.47	963 029.31	1 022 900.00	997 328.00	662 881.36	997 328.00	997 328.00	1 060 159.66	1 126 949.72
Sub-Total: General Expenditure	**1 269 796**	**1 400 075**	**1 437 248**	**1 649 276.00**	**1 608 046.00**	**886 915.39**	**1 608 046.00**	**1 908 046.00**	**1 709 352.90**	**1 817 042.13**
Contracted Services: Junior Councillors	4 460.75	17 850.73	-	-	-	-	-	-	-	-
Contracted Services: General	3 656.00	5 615.60	13 320.74	25 480.00	24 843.00	8 676.00	24 843.00	24 843.00	26 408.11	28 071.82
Contracted Services: MPAC	29 748.10	-	-	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**37 865**	**23 466**	**13 321**	**25 480.00**	**24 843.00**	**8 676.00**	**24 843.00**	**24 843.00**	**26 408.11**	**28 071.82**
R & M: Furniture	473.45	4 858.00	9 833.44	38 000.00	37 050.00	2 610.00	37 050.00	37 050.00	39 384.15	41 865.35
R & M: Fleet Miscellaneous	-	1 083.40	5 017.04	7 398.00	7 213.00	3 787.15	7 213.00	7 213.00	7 667.42	8 150.47
Sub-Total: Repairs & Maintenance	**473**	**5 941**	**14 850**	**45 398.00**	**44 263.00**	**6 397.15**	**44 263.00**	**44 263.00**	**47 051.57**	**50 015.82**
Depreciation and Impairments Fixed Assets	69 364.04	134 211.57	166 288.74	285 000.00	285 000.00	80 304.05	285 000.00	285 000.00	285 000.00	285 000.00
Sub-Total: Depreciation	**69 364**	**134 212**	**166 289**	**285 000.00**	**285 000.00**	**80 304.05**	**285 000.00**	**285 000.00**	**285 000.00**	**285 000.00**
TOTAL OPERATING EXPENDITURE	**3 010 972**	**2 728 252**	**3 555 792**	**4 242 542**	**4 260 805**	**2 677 019.06**	**4 260 805.00**	**4 674 263.31**	**4 648 771.68**	**4 941 756.01**
NET OPERATING EXPENDITURE	**3 010 972**	**2 728 252**	**3 555 792**	**2094 242 542**	**4 260 805**	**2 677 019.06**	**4 260 805.00**	**4 674 263.31**	**4 648 771.68**	**4 941 756.01**

SPEAKERS OFFICE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
ACCOUNTING SURPLUS / (DEFICIT)	**-2 810 972**	**-2 528 252**	**-3 555 792**	**-4 242 542**	**-4 260 805**	**-2 677 019.06**	**-4 260 805.00**	**-4 674 263.31**	**-4 648 771.68**	**-4 941 756.01**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 810 972	-2 528 252	-3 555 792	-4 242 542	-4 260 805	-2 677 019.06	-4 260 805.00	-4 674 263.31	-4 648 771.68	-4 941 756.01
Contribution to Capital Budget (Capital Replacement Reserve)	-	-270 295.04	6 070.00	-	-	-	-	-	-	-
Offset Depreciation	-	-134 211.57	-166 288.74	-285 000.00	-285 000.00	-190 000.00	-285 000.00	-285 000.00	-285 000.00	-285 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 810 972**	**-2 123 745**	**-3 716 010**	**-3 957 542**	**-3 975 805**	**-2 487 019.06**	**-4 545 805.00**	**-4 389 263.31**	**-4 363 771.68**	**-4 656 756.01**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

CORPORATE SERVICES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Public Donations (Capital Infrastructure)	-	-	-	-	230 000.00	-	230 000.00	-	-	-
Sub-Total: Public Donations	**-**	**-**	**-**	**-**	**230 000.00**	**-**	**230 000.00**	**-**	**-**	**-**
Summary: Capital Revenue	-	-	-	-	230 000.00	-	230 000.00	-	-	-
Sundry Income	-19 564.85	6 439.47	-	5 250.00	5 250.00	135 213.72	5 250.00	5 617.50	6 010.73	6 431.48
Telephone Income	143 418.77	157 184.65	132 386.24	189 000.00	189 000.00	107 259.43	189 000.00	202 230.00	216 386.10	231 533.13
Sub-Total: Other Income	**123 854**	**163 624**	**132 386**	**194 250.00**	**194 250.00**	**242 473.15**	**194 250.00**	**207 847.50**	**222 396.83**	**237 964.60**
TOTAL OPERATING INCOME	**123 854**	**163 624**	**132 386**	**194 250**	**424 250**	**242 473.15**	**424 250.00**	**207 847.50**	**222 396.83**	**237 964.60**
Summary: Operating Income EXCL Capital Revenue	123 854	163 624	132 386	194 250	194 250	242 473.15	194 250.00	207 847.50	222 396.83	237 964.60
NET OPERATING INCOME	**123 854**	**163 624**	**132 386**	**194 250**	**424 250**	**242 473.15**	**424 250.00**	**207 847.50**	**222 396.83**	**237 964.60**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	5 653 204.57	3 812 397.67	5 798 971.19	6 442 621.00	6 146 353.00	4 674 685.39	6 146 353.00	6 577 152.24	7 037 552.90	7 530 181.60
Housing Subsidy	40 660.46	28 906.00	44 094.00	56 000.00	67 200.00	54 600.00	67 200.00	67 200.00	71 904.00	76 937.28
Industrial Council Levy	1 648.15	1 651.00	1 708.56	1 877.00	1 945.00	1 370.25	1 945.00	1 945.44	2 081.62	2 227.33
Leave Bonus	381 873.56	297 516.00	350 106.00	398 904.00	385 724.00	340 130.00	385 724.00	410 264.52	438 983.04	469 711.85
Overtime	9 704.98	11 920.38	11 426.25	40 000.00	40 000.00	7 713.05	40 000.00	40 000.00	42 800.00	45 796.00
Redemption of Leave	87 691.57	42 718.22	24 081.02	48 457.00	-	-	-	-	-	-
Telephone Allowance	61 491.14	73 550.00	72 850.00	72 600.00	75 600.00	57 900.00	75 600.00	75 600.00	80 892.00	86 554.44
Travelling Allowance	426 432.26	511 707.92	556 241.32	630 000.00	630 000.00	452 233.70	630 000.00	630 000.00	674 100.00	721 287.00
UIF	38 008.00	36 479.00	36 424.14	42 453.00	38 631.00	27 528.09	38 631.00	38 989.34	41 718.59	44 638.89
Skills Development Levy	61 755.82	61 206.05	65 542.39	81 028.00	75 826.00	54 293.83	75 826.00	79 016.68	84 547.85	90 466.19
Subsistance Allowance	-	-	1 340.00	-	-	-	-	-	-	-
Group Insurance	15 505.45	6 474.33	6 426.72	10 717.00	7 048.00	5 286.06	7 048.00	7 470.96	7 993.93	8 553.51
Medical Aid Fund	302 725.88	366 804.00	362 286.96	544 000.00	367 729.00	272 572.32	367 729.00	367 729.00	393 470.03	421 012.93
Pension Fund	875 352.67	893 000.62	942 904.58	1 094 000.00	1 042 667.00	774 091.15	1 042 667.00	1 118 106.27	1 196 373.70	1 280 119.86
Sub-Total: Remuneration of Employees	**7 956 055**	**6 144 331**	**8 274 403**	**9 467 657.00**	**8 883 723.00**	**6 722 403.84**	**8 883 723.00**	**9 418 474.44**	**10 077 767.66**	**10 783 211.39**
Computer Requirements / Services	6 148.00	8 226.78	-	10 615.00	10 350.00	1 460.00	10 350.00	10 350.00	11 002.05	11 695.18
Congresses / Professional Meetings	38 715.48	44 547.61	45 952.53	64 655.00	63 039.00	27 630.93	63 039.00	63 039.00	67 010.46	71 232.12
Employee Assistance Programme	87 268.24	47 706.43	-	-	-	-	-	-	-	-
Fleet - Fuel	-	72 047.25	68 862.45	70 445.00	78 434.00	70 707.87	78 434.00	78 434.00	83 375.34	88 627.99
Fleet - Oil	-	-	-	611.00	596.00	-	596.00	596.00	633.55	673.46
Fuel Miscellaneous	-	7 810.57	18 640.01	14 475.00	23 863.00	9 398.03	23 863.00	23 863.00	25 366.37	26 964.45
Fleet - E-toll	-	-	3 320.53	15 440.00	15 054.00	-	15 054.00	15 054.00	16 002.40	17 010.55
Entertainment	10 534.26	10 816.77	11 624.22	21 780.00	21 236.00	9 328.23	21 236.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	19 236.00	20 573.87	21 996.02
Legal Expenses	912 525.57	853 840.45	1 085 926.07	1 083 695.00	1 056 603.00	416 785.13	1 056 603.00	1 056 603.00	1 123 168.99	1 193 928.64
License Fees	34 539.06	2 208.00	8 369.48	37 635.00	36 694.00	23 135.51	36 694.00	36 694.00	39 005.72	41 463.08
License Fees Broadcasting SAMRO	-	-	4 452.00	5 143.00	5 014.00	4 752.78	5 014.00	5 014.00	5 329.88	5 665.66
Marketing / Promotions / Advertisements	208 576.79	108 933.47	103 594.95	163 085.00	159 008.00	24 930.64	159 008.00	159 008.00	169 025.50	179 674.11
Occupational Safety	35 278.61	-	-	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	37 460.52	38 311.19	38 250.62	38 600.00	37 635.00	17 985.94	37 635.00	37 635.00	40 006.01	42 526.38
Postage	50 878.06	22 867.54	23 337.82	51 145.00	49 866.00	22 263.15	49 866.00	49 866.00	53 007.56	56 347.03
Non Capital Assets	28 046.82	42 540.71	25 002.37	44 390.00	23 780.00	3 311.76	23 780.00	23 780.00	25 278.14	26 870.66
Rental	734 479.78	729 292.11	851 513.24	896 485.00	874 073.00	667 105.03	874 073.00	874 073.00	929 139.60	987 675.39
Stationery / Printing / Binding	178 186.28	154 936.34	140 325.41	167 910.00	158 712.00	82 770.54	158 712.00	158 712.00	168 710.86	179 339.64
Stores and Materials	15 857.39	22 929.06	42 317.90	23 160.00	67 581.00	21 712.56	67 581.00	67 581.00	71 838.60	76 364.43
Telecommunications	139 407.89	144 182.32	160 955.00	156 330.00	152 422.00	74 752.51	152 422.00	152 422.00	162 024.59	172 232.13
Sub-Total: General Expenditure	**2 517 903**	**2 311 197**	**2 632 445**	**2 865 599.00**	**2 833 960.00**	**1 478 030.61**	**2 833 960.00**	**2 833 960.00**	**3 012 499.48**	**3 202 286.95**
Interest: External Borrowings	1 239 810.49	1 173 355.74	1 099 647.14	17 763.00	17 763.00	6 967.00	17 763.00	944 980.87	841 133.34	726 266.04
Sub-Total: Interest External Borrowings	**1 239 810**	**1 173 356**	**1 099 647**	**17 763.00**	**17 763.00**	**6 967.00**	**17 763.00**	**944 980.87**	**841 133.34**	**726 266.04**
Contracted Services: General	181 653.97	230 418.61	100 792.37	104 860.00	102 239.00	65 515.45	102 239.00	102 239.00	108 680.06	115 526.90
Sub-Total: Contracted Services	**181 654**	**230 419**	**100 792**	**104 860.00**	**102 239.00**	**65 515.45**	**102 239.00**	**102 239.00**	**108 680.06**	**115 526.90**
R & M: Furniture	289.00	5 115.00	2 260.00	211 6 125.00	5 972.00	2 835.19	5 972.00	5 972.00	6 348.24	6 748.17
R & M: Fleet Miscellaneous	19 249.70	8 363.02	27 232.12	40 000.00	39 000.00	10 468.03	39 000.00	39 000.00	41 457.00	44 068.79

CORPORATE SERVICES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
R & M: Fleet	-	29 464.54	30 126.12	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**19 539**	**42 943**	**59 618**	**46 125.00**	**44 972.00**	**13 303.22**	**44 972.00**	**44 972.00**	**47 805.24**	**50 816.97**
Depreciation and Impairments Fixed Assets	1 504 800.01	1 335 383.30	1 031 222.15	1 630 000.00	1 630 000.00	479 767.05	1 630 000.00	1 630 000.00	1 630 000.00	1 630 000.00
Sub-Total: Depreciation	**1 504 800**	**1 335 383**	**1 031 222**	**1 630 000.00**	**1 630 000.00**	**479 767.05**	**1 630 000.00**	**1 630 000.00**	**1 630 000.00**	**1 630 000.00**
TOTAL OPERATING EXPENDITURE	**13 419 760**	**11 237 628**	**13 198 128**	**14 132 004**	**13 512 657**	**8 765 987.17**	**13 512 657.00**	**14 974 626.31**	**15 717 885.77**	**16 508 108.25**
NET OPERATING EXPENDITURE	**13 419 760**	**11 237 628**	**13 198 128**	**14 132 004**	**13 512 657**	**8 765 987.17**	**13 512 657.00**	**14 974 626.31**	**15 717 885.77**	**16 508 108.25**
ACCOUNTING SURPLUS / (DEFICIT)	**-13 295 907**	**-11 074 004**	**-13 065 741**	**-13 937 754**	**-13 088 407**	**-8 523 514.02**	**-13 088 407.00**	**-14 766 778.81**	**-15 495 488.94**	**-16 270 143.64**
Accounting Surplus / (Deficit) excl Capital Revenue	-13 295 907	-11 074 004	-13 065 741	-13 937 754	-13 318 407	-8 523 514.02	-13 318 407.00	-14 766 778.81	-15 495 488.94	-16 270 143.64
Contribution to Capital Budget (Capital Replacement Reserve)	-	-791 036.13	371 371.71	80 000.00	21 119.00	-	21 119.00	-	-	-
Contribution to Capital Budget (Grants and Contributions)	-	-	-	-	230 000.00	-	230 000.00	-	-	-
Redemption of External Loans	-	-	-	30 043.00	30 043.00	-	30 043.00	950 521.49	1 054 369.02	1 169 236.32
Offset Depreciation	-	-1 335 383.30	-1 031 222.15	-1 630 000.00	-1 630 000.00	-1 086 666.65	-1 630 000.00	-1 630 000.00	-1 630 000.00	-1 630 000.00
BUDGET SURPLUS/ (DEFICIT)	**-13 295 907**	**-8 947 584**	**-13 725 592**	**-12 417 797**	**-11 739 569**	**-7 436 847.37**	**-14 437 245.00**	**-14 087 300.30**	**-14 919 857.96**	**-15 809 379.96**





MUNICIPAL BUILDINGS

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Rent of Facilities and Equipment	1 329 611.67	1 142 264.02	1 532 323.07	1 404 000.00	1 404 000.00	971 589.38	1 404 000.00	1 404 000.00	1 474 200.00	1 547 910.00
Sub-Total: Rent of Facilities and Equipment	**1 329 612**	**1 142 264**	**1 532 323**	**1 404 000.00**	**1 404 000.00**	**971 589.38**	**1 404 000.00**	**1 404 000.00**	**1 474 200.00**	**1 547 910.00**
TOTAL OPERATING INCOME	**1 329 612**	**1 142 264**	**1 532 323**	**1 404 000**	**1 404 000**	**971 589.38**	**1 404 000.00**	**1 404 000.00**	**1 474 200.00**	**1 547 910.00**
Summary: Operating Income EXCL Capital Revenue	1 329 612	1 142 264	1 532 323	1 404 000	1 404 000	971 589.38	1 404 000.00	1 404 000.00	1 474 200.00	1 547 910.00
NET OPERATING INCOME	**1 329 612**	**1 142 264**	**1 532 323**	**1 404 000**	**1 404 000**	**971 589.38**	**1 404 000.00**	**1 404 000.00**	**1 474 200.00**	**1 547 910.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	833 979.34	650 003.59	819 725.08	887 488.00	881 976.00	664 163.35	881 976.00	934 894.56	1 000 337.18	1 070 360.78
Housing Subsidy	-	-	-	-	4 200.00	2 450.00	4 200.00	4 200.00	4 494.00	4 808.58
Industrial Council Levy	571.20	685.80	671.22	735.00	834.00	572.75	834.00	833.76	892.12	954.57
Leave Bonus	63 367.00	74 728.00	69 295.42	73 957.00	73 498.00	49 704.00	73 498.00	77 907.88	83 361.43	89 196.73
Overtime	28 857.42	40 605.04	49 040.52	60 000.00	60 000.00	31 865.89	60 000.00	60 000.00	64 200.00	68 694.00
Redemption of Leave	4 106.35	10 405.44	-4 894.27	9 201.00	11 890.00	11 890.08	11 890.00	12 603.48	13 485.73	14 429.73
Telephone Allowance	4 800.00	4 800.00	1 277.41	-	-	-	-	-	-	-
Travelling Allowance	2 818.76	369.85	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
UIF	8 233.73	9 836.92	9 218.64	9 706.00	9 716.00	7 657.24	9 716.00	10 296.06	11 016.78	11 787.96
Skills Development Levy	8 475.71	10 100.83	8 935.43	9 949.00	9 952.00	7 366.71	9 952.00	10 532.89	11 270.19	12 059.10
Medical Aid Fund	41 439.60	47 419.20	28 447.60	24 278.00	23 683.00	24 291.00	23 683.00	23 683.00	25 340.81	27 114.67
Pension Fund	167 325.84	197 769.44	174 863.92	196 139.00	195 288.00	140 971.70	195 288.00	207 005.02	221 495.38	237 000.05
Sub-Total: Remuneration of Employees	**1 163 975**	**1 046 724**	**1 156 581**	**1 276 453.00**	**1 276 037.00**	**940 932.72**	**1 276 037.00**	**1 346 956.66**	**1 441 243.62**	**1 542 130.68**
Congresses / Professional Meetings	-	300.00	-	305.00	297.00	-	297.00	297.00	315.71	335.60
Non Capital Assets	110 294.75	87 426.78	41 859.46	90 710.00	48 442.00	-	48 442.00	48 442.00	51 493.85	54 737.96
Stores and Materials	48 654.87	55 973.40	28 840.11	36 670.00	35 753.00	35 492.94	35 753.00	35 753.00	38 005.44	40 399.78
Uniforms / Protective Clothing	13 296.67	32 127.98	23 522.49	26 055.00	25 404.00	21 806.74	25 404.00	25 404.00	27 004.45	28 705.73
Sub-Total: General Expenditure	**172 246**	**175 828**	**94 222**	**153 740.00**	**109 896.00**	**57 299.68**	**109 896.00**	**109 896.00**	**116 819.45**	**124 179.07**
Interest: External Borrowings	-	-	-	1 020 913.00	1 020 913.00	523 883.88	1 020 913.00	-	-	-
Sub-Total: Interest External Borrowings	**-**	**-**	**-**	**1 020 913.00**	**1 020 913.00**	**523 883.88**	**1 020 913.00**	**-**	**-**	**-**
Contracted Services: General	184 359.21	173 811.44	135 675.44	140 140.00	136 637.00	85 704.20	136 637.00	136 637.00	145 245.13	154 395.57
Sub-Total: Contracted Services	**184 359**	**173 811**	**135 675**	**140 140.00**	**136 637.00**	**85 704.20**	**136 637.00**	**136 637.00**	**145 245.13**	**154 395.57**
R & M: Buildings, Fences and Sites	657 000.73	947 645.81	2 719 148.11	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**657 001**	**947 646**	**2 719 148**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Depreciation and Impairments Fixed Assets	3 165.25	1 503.93	274 429.49	52 000.00	52 000.00	141 969.00	52 000.00	52 000.00	52 000.00	52 000.00
Sub-Total: Depreciation	**3 165**	**1 504**	**274 429**	**52 000.00**	**52 000.00**	**141 969.00**	**52 000.00**	**52 000.00**	**52 000.00**	**52 000.00**
TOTAL OPERATING EXPENDITURE	**2 180 746**	**2 345 513**	**4 380 056**	**2 643 246**	**2 595 483**	**1 749 789.48**	**2 595 483.00**	**1 645 489.66**	**1 755 308.20**	**1 872 705.32**
Departmental Charges: Electricity	182 651.08	337 661.75	466 261.44	280 331.00	280 331.00	708 323.42	280 331.00	301 748.29	337 958.08	378 513.05
Departmental Charges: Sewerage	920.20	-	-	1 940.00	1 940.00	-	1 940.00	2 075.80	2 221.11	2 376.58
Departmental Charges: Water	106 660.61	278 204.54	62 418.88	188 698.00	188 698.00	13 204.03	188 698.00	201 906.86	216 040.34	231 163.16
Departmental Charges: Refuse	994 076.07	920 992.91	444 607.30	1 922 489.00	1 922 489.00	374 561.46	1 922 489.00	2 057 063.23	2 201 057.66	2 355 131.69
Sub-Total: Departmental Charges	**1 284 308**	**1 536 859**	**973 288**	**2 393 458.00**	**2 393 458.00**	**1 096 088.91**	**2 393 458.00**	**2 562 794.18**	**2 757 277.19**	**2 967 184.49**
NET OPERATING EXPENDITURE	**3 465 054**	**3 882 373**	**5 353 344**	**5 036 704**	**4 988 941**	**2 845 878.39**	**4 988 941.00**	**4 208 283.84**	**4 512 585.39**	**4 839 889.82**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 135 443**	**-2 740 109**	**-3 821 021**	**-3 632 704**	**-3 584 941**	**-1 874 289.01**	**-3 584 941.00**	**-2 804 283.84**	**-3 038 385.39**	**-3 291 979.82**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 135 443	-2 740 109	-3 821 021	-3 632 704	-3 584 941	-1 874 289.01	-3 584 941.00	-2 804 283.84	-3 038 385.39	-3 291 979.82
Contribution to Capital Budget (Capital Replacement Reserve)	-	-68 480.97	-30 811.93	-	-	-	-	-	-	-
Contribution to Capital Budget (Grants and Contributions)	-	-	-	-	345 302.00	-	345 302.00	-	-	-
Redemption of External Loans	-	-	-	825 284.00	825 284.00	-	825 284.00	-	-	-
Offset Depreciation	-	-1 503.93	-274 429.49	-52 000.00	-52 000.00	-34 666.65	-52 000.00	-52 000.00	-52 000.00	-52 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 135 443**	**-2 670 124**	**-4 126 262**	**-4 405 988**	**-4 703 527**	**-1 839 622.36**	**-2 466 355.00**	**-2 752 283.84**	**-2 986 385.39**	**-3 239 979.82**

PUBLIC RELATIONS OFFICER

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Computer Requirements / Services	216.95	7 271.93	18 265.00	9 355.00	19 121.00	800.00	19 121.00	19 121.00	20 325.62	21 606.14
Marketing / Promotions / Advertisements	662 924.13	619 458.76	623 163.79	629 180.00	1 090 951.00	252 576.80	1 090 951.00	1 090 951.00	1 159 680.91	1 232 740.81
Non Capital Assets	-	13 363.33	1 928.07	14 475.00	14 113.00	3 725.44	14 113.00	14 113.00	15 002.12	15 947.25
Public Functions	43 900.00	51 596.97	65 589.52	55 970.00	54 571.00	46 983.91	54 571.00	54 571.00	58 008.97	61 663.54
Stationery / Printing / Binding	1 926.63	39 031.65	10 677.34	48 250.00	47 044.00	31 287.26	47 044.00	47 044.00	50 007.77	53 158.26
Sub-Total: General Expenditure	**708 968**	**730 723**	**719 624**	**757 230.00**	**1 225 800.00**	**335 373.41**	**1 225 800.00**	**1 225 800.00**	**1 303 025.40**	**1 385 116.00**
Depreciation and Impairments Fixed Assets	-	-	-	23 000.00	23 000.00	-	23 000.00	23 000.00	23 000.00	23 000.00
Sub-Total: Depreciation	**-**	**-**	**-**	**23 000.00**	**23 000.00**	**-**	**23 000.00**	**23 000.00**	**23 000.00**	**23 000.00**
TOTAL OPERATING EXPENDITURE	**708 968**	**730 723**	**719 624**	**780 230**	**1 248 800**	**335 373.41**	**1 248 800.00**	**1 248 800.00**	**1 326 025.40**	**1 408 116.00**
NET OPERATING EXPENDITURE	**708 968**	**730 723**	**719 624**	**780 230**	**1 248 800**	**335 373.41**	**1 248 800.00**	**1 248 800.00**	**1 326 025.40**	**1 408 116.00**

ACCOUNTING SURPLUS / (DEFICIT)	**-708 968**	**-730 723**	**-719 624**	**-780 230**	**-1 248 800**	**-335 373.41**	**-1 248 800.00**	**-1 248 800.00**	**-1 326 025.40**	**-1 408 116.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-708 968	-730 723	-719 624	-780 230	-1 248 800	-335 373.41	-1 248 800.00	-1 248 800.00	-1 326 025.40	-1 408 116.00
Offset Depreciation	-	-	-	-23 000.00	-23 000.00	-	-23 000.00	-23 000.00	-23 000.00	-23 000.00
BUDGET SURPLUS/ (DEFICIT)	**-708 968**	**-730 723**	**-719 624**	**-757 230**	**-1 225 800**	**-335 373.41**	**-1 271 800.00**	**-1 225 800.00**	**-1 303 025.40**	**-1 385 116.00**



PERFORMANCE MANAGEMENT UNIT

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	-	2 000.00	-	2 000.00	2 000.00	2 140.00	2 289.80
Basic Salaries	-	294 320.07	757 845.95	1 077 961.00	802 116.00	602 037.00	802 116.00	858 625.44	918 729.22	983 040.27
Housing Subsidy	-	11 472.00	12 528.00	24 000.00	16 800.00	12 600.00	16 800.00	16 800.00	17 976.00	19 234.32
Industrial Council Levy	-	222.25	244.08	326.00	278.00	195.75	278.00	277.92	297.37	318.19
Leave Bonus	-	57 630.00	62 469.00	89 830.00	66 843.00	20 447.00	66 843.00	71 552.12	76 560.77	81 920.02
Overtime	-	-	-	10 000.00	10 000.00	-	10 000.00	10 000.00	10 700.00	11 449.00
Redemption of Leave	-	2 744.93	-	-	47 181.00	37 366.56	47 181.00	51 017.88	54 589.14	58 410.38
Telephone Allowance	-	5 400.00	7 200.00	19 200.00	7 200.00	5 400.00	7 200.00	7 200.00	7 704.00	8 243.28
Travelling Allowance	-	69 445.15	70 122.42	160 000.00	80 000.00	57 024.12	80 000.00	80 000.00	85 600.00	91 592.00
UIF	-	5 205.20	5 353.92	7 287.00	5 790.00	4 015.44	5 790.00	5 790.00	6 195.30	6 628.97
Skills Development Levy	-	8 063.02	9 002.08	14 705.00	11 066.00	7 428.63	11 066.00	11 716.73	12 536.91	13 414.49
Group Insurance	-	5 450.16	5 820.24	6 286.00	6 228.00	4 670.82	6 228.00	6 769.08	7 242.91	7 749.91
Medical Aid Fund	-	54 162.60	74 109.60	99 486.00	86 478.00	60 183.00	86 478.00	86 478.00	92 531.46	99 008.66
Pension Fund	-	141 203.12	162 677.24	216 511.00	166 651.00	132 349.14	166 651.00	188 897.60	202 120.43	216 268.86
Sub-Total: Remuneration of Employees	**-**	**655 319**	**1 167 373**	**1 725 592.00**	**1 308 631.00**	**943 717.46**	**1 308 631.00**	**1 397 124.77**	**1 494 923.51**	**1 599 568.15**
Computer Requirements / Services	5 181.70	-	-	1 763.00	1 719.00	-	1 719.00	1 719.00	1 827.30	1 942.42
Congresses / Professional Meetings	2 598.95	7 009.15	4 526.50	9 355.00	13 996.00	12 425.18	13 996.00	13 996.00	14 877.75	15 815.05
Marketing / Promotions / Advertisements	7 719.30	-	-	-	-	-	-	-	-	-
Stationery / Printing / Binding	4 813.52	1 188.00	482.90	2 326.00	2 268.00	168.32	2 268.00	2 268.00	2 410.88	2 562.77
Stores and Materials	4 742.01	2 524.71	829.40	2 418.00	2 358.00	571.82	2 358.00	2 358.00	2 506.55	2 664.47
Sub-Total: General Expenditure	**25 055**	**10 722**	**5 839**	**15 862.00**	**20 341.00**	**13 165.32**	**20 341.00**	**20 341.00**	**21 622.48**	**22 984.70**
Contracted Services: General	1 098 547.14	1 195 332.55	1 521 757.34	1 661 100.00	1 614 698.00	1 079 069.16	1 614 698.00	1 614 698.00	1 716 423.97	1 824 558.68
Sub-Total: Contracted Services	**1 098 547**	**1 195 333**	**1 521 757**	**1 661 100.00**	**1 614 698.00**	**1 079 069.16**	**1 614 698.00**	**1 614 698.00**	**1 716 423.97**	**1 824 558.68**
Depreciation and Impairments Fixed Assets	-	-	-	-	-	6 029.74	-	-	-	-
Sub-Total: Depreciation	**-**	**-**	**-**	**-**	**-**	**6 029.74**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**1 123 603**	**1 861 373**	**2 694 969**	**3 402 554**	**2 943 670**	**2 041 981.68**	**2 943 670.00**	**3 032 163.77**	**3 232 969.96**	**3 447 111.53**
NET OPERATING EXPENDITURE	**1 123 603**	**1 861 373**	**2 694 969**	**3 402 554**	**2 943 670**	**2 041 981.68**	**2 943 670.00**	**3 032 163.77**	**3 232 969.96**	**3 447 111.53**

ACCOUNTING SURPLUS / (DEFICIT)	**-1 123 603**	**-1 861 373**	**-2 694 969**	**-3 402 554**	**-2 943 670**	**-2 041 981.68**	**-2 943 670.00**	**-3 032 163.77**	**-3 232 969.96**	**-3 447 111.53**
Accounting Surplus / (Deficit) excl Capital Revenue	-1 123 603	-1 861 373	-2 694 969	-3 402 554	-2 943 670	-2 041 981.68	-2 943 670.00	-3 032 163.77	-3 232 969.96	-3 447 111.53
BUDGET SURPLUS/ (DEFICIT)	**-1 123 603**	**-1 861 373**	**-2 694 969**	**-3 402 554**	**-2 943 670**	**-2 041 981.68**	**-2 943 670.00**	**-3 032 163.77**	**-3 232 969.96**	**-3 447 111.53**



INFORMATION TECHNOLOGY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Sedibeng Capital Grants	-	-	-	-	345 302.00	345 302.00	345 302.00	-	-	-
Sub-Total: District Municipality Grants (Opex)	**-**	**-**	**-**	**-**	**345 302.00**	**345 302.00**	**345 302.00**	**-**	**-**	**-**
Summary: Capital Transfers (DORA)	-	-	-	-	345 302.00	345 302.00	345 302.00	-	-	-
Summary: Capital Revenue	-	-	-	-	345 302.00	345 302.00	345 302.00	-	-	-
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**-**	**345 302.00**	**345 302.00**	**345 302.00**	**-**	**-**	**-**
Sundry Income	154 003.08	-	-	-	-	-	-	-	-	-
Sub-Total: Other Income	**154 003**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**154 003**	**-**	**-**	**-**	**345 302**	**345 302.00**	**345 302.00**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	154 003	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	**154 003**	**-**	**-**	**-**	**345 302**	**345 302.00**	**345 302.00**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	-	389 673.50	636 405.83	893 151.00	884 904.00	617 223.36	884 904.00	937 998.24	1 003 658.12	1 073 914.18
Housing Subsidy	-	-	-	-	8 400.00	5 778.00	8 400.00	8 400.00	8 988.00	9 617.16
Industrial Council Levy	-	304.80	332.22	408.00	453.00	326.25	453.00	452.56	484.24	518.14
Leave Bonus	-	45 572.00	50 916.00	62 921.00	62 340.00	11 402.00	62 340.00	66 080.40	70 706.03	75 655.45
Overtime	-	-	3 748.08	12 000.00	12 000.00	9 787.41	12 000.00	12 000.00	12 840.00	13 738.80
Standby Allowance	-	23 093.18	34 662.10	24 000.00	24 000.00	22 927.26	24 000.00	24 000.00	25 680.00	27 477.60
Telephone Allowance	-	4 000.00	24 000.00	24 000.00	24 000.00	18 000.00	24 000.00	24 000.00	25 680.00	27 477.60
UIF	-	6 418.22	7 242.30	9 650.00	9 650.00	6 471.75	9 650.00	9 650.00	10 325.50	11 048.29
Skills Development Levy	-	6 418.27	7 897.57	10 853.00	10 845.00	7 195.13	10 845.00	11 412.94	12 211.84	13 066.67
Medical Aid Fund	-	67 832.40	90 644.40	105 241.00	104 815.00	80 121.00	104 815.00	104 815.00	112 152.05	120 002.69
Pension Fund	-	98 435.52	111 896.64	160 767.00	159 283.00	110 791.80	159 283.00	168 839.68	180 658.46	193 304.55
Sub-Total: Remuneration of Employees	**-**	**641 748**	**967 745**	**1 302 991.00**	**1 300 690.00**	**890 023.96**	**1 300 690.00**	**1 367 648.82**	**1 463 384.24**	**1 565 821.13**
Computer Requirements / Services	85 481.51	47 036.04	196 444.55	48 250.00	269 919.00	240 689.27	269 919.00	269 919.00	286 923.90	305 000.10
Congresses / Professional Meetings	-	450.00	-	457.00	446.00	-	446.00	446.00	474.10	503.97
Non Capital Assets	45 005.25	38 246.00	37 434.70	44 390.00	43 280.00	25 590.58	43 280.00	43 280.00	46 006.64	48 905.06
Stationery / Printing / Binding	2 348.21	561.73	2 293.75	4 912.00	4 789.00	1 782.32	4 789.00	4 789.00	5 090.71	5 411.42
Stores and Materials	7 748.43	4 840.76	8 625.45	9 650.00	9 409.00	9 325.80	9 409.00	9 409.00	10 001.77	10 631.88
Telecommunications	17 018.00	16 688.06	16 160.06	16 405.00	15 995.00	14 777.81	15 995.00	15 995.00	17 002.69	18 073.85
Sub-Total: General Expenditure	**157 601**	**107 823**	**260 959**	**124 064.00**	**343 838.00**	**292 165.78**	**343 838.00**	**343 838.00**	**365 499.79**	**388 526.28**
Contracted Services: General	2 151 104.09	1 833 670.31	2 076 475.93	2 793 000.00	2 299 050.00	1 444 696.32	2 299 050.00	4 499 050.00	2 443 890.15	2 597 855.23
Sub-Total: Contracted Services	**2 151 104**	**1 833 670**	**2 076 476**	**2 793 000.00**	**2 299 050.00**	**1 444 696.32**	**2 299 050.00**	**4 499 050.00**	**2 443 890.15**	**2 597 855.23**
R & M: Furniture	2 783.57	1 950.00	2 076.10	18 000.00	17 550.00	206.40	17 550.00	17 550.00	18 655.65	19 830.96
R & M: IT equipment and Back-ups	22 195.44	79 304.25	64 596.19	92 000.00	89 700.00	46 960.85	89 700.00	89 700.00	95 351.10	101 358.22
Sub-Total: Repairs & Maintenance	**24 979**	**81 254**	**66 672**	**110 000.00**	**107 250.00**	**47 167.25**	**107 250.00**	**107 250.00**	**114 006.75**	**121 189.18**
Depreciation and Impairments Fixed Assets	212 585.74	330 899.43	449 682.63	550 000.00	550 000.00	164 118.41	550 000.00	550 000.00	550 000.00	550 000.00
Sub-Total: Depreciation	**212 586**	**330 899**	**449 683**	**550 000.00**	**550 000.00**	**164 118.41**	**550 000.00**	**550 000.00**	**550 000.00**	**550 000.00**
TOTAL OPERATING EXPENDITURE	**2 546 270**	**2 995 394**	**3 821 535**	**4 880 055**	**4 600 828**	**2 838 171.72**	**4 600 828.00**	**6 867 786.82**	**4 936 780.93**	**5 223 391.82**
NET OPERATING EXPENDITURE	**2 546 270**	**2 995 394**	**3 821 535**	**4 880 055**	**4 600 828**	**2 838 171.72**	**4 600 828.00**	**6 867 786.82**	**4 936 780.93**	**5 223 391.82**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 392 267**	**-2 995 394**	**-3 821 535**	**-4 880 055**	**-4 255 526**	**-2 492 869.72**	**-4 255 526.00**	**-6 867 786.82**	**-4 936 780.93**	**-5 223 391.82**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 392 267	-2 995 394	-3 821 535	-4 880 055	-4 600 828	-2 838 171.72	-4 600 828.00	-6 867 786.82	-4 936 780.93	-5 223 391.82
Contribution to Capital Budget (Capital Replacement Reserve)	-	8 306.64	-53 869.19	500 000.00	870 131.00	-	870 131.00	635 000.00	635 000.00	635 000.00
Offset Depreciation	-	-330 899.43	-449 682.63	-550 000.00	-550 000.00	-382 000.00	-550 000.00	-550 000.00	-550 000.00	-550 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 392 267**	**-2 672 802**	**-4 325 086**	**-4 830 055**	**-4 575 657**	**-2 110 869.72**	**-3 935 395.00**	**-6 952 786.82**	**-5 021 780.93**	**-5 308 391.82**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

HUMAN RESOURCES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Financial Management Grant	-	600 000.00	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Opex)	**-**	**600 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Summary: Operating Transfers	-	600 000	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**-**	**600 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sundry Income	-	80 549.11	20 034.69	-	-	7 379.07	-	-	-	-
Clearance / Valuation Certificates	-	49.00	-	-	-	-	-	-	-	-
SETA Refunds	662 707.73	400 678.41	268 674.85	600 000.00	600 000.00	250 803.02	600 000.00	642 000.00	686 940.00	735 025.80
Sub-Total: Other Income	**662 708**	**481 277**	**288 710**	**600 000.00**	**600 000.00**	**258 182.09**	**600 000.00**	**642 000.00**	**686 940.00**	**735 025.80**
TOTAL OPERATING INCOME	**662 708**	**1 081 277**	**288 710**	**600 000**	**600 000**	**258 182.09**	**600 000.00**	**642 000.00**	**686 940.00**	**735 025.80**
Summary: Operating Income EXCL Capital Revenue	662 708	1 081 277	288 710	600 000	600 000	258 182.09	600 000.00	642 000.00	686 940.00	735 025.80
NET OPERATING INCOME	**662 708**	**1 081 277**	**288 710**	**600 000**	**600 000**	**258 182.09**	**600 000.00**	**642 000.00**	**686 940.00**	**735 025.80**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	4 518 724.88	3 394 777.99	6 479 126.84	5 649 876.00	5 018 474.00	3 396 629.57	5 018 474.00	5 387 823.12	5 764 970.74	6 168 518.69
Housing Subsidy	49 087.84	46 048.00	38 286.00	80 000.00	88 200.00	50 750.00	88 200.00	96 600.00	103 362.00	110 597.34
Industrial Council Levy	1 225.70	1 409.70	1 342.44	3 182.00	3 520.00	1 239.75	3 520.00	2 038.08	2 180.75	2 333.40
Leave Bonus	331 798.56	258 316.00	275 155.00	446 823.00	365 108.00	206 364.00	365 108.00	448 985.26	480 414.23	514 043.22
Overtime	-	-	-	20 000.00	20 000.00	11 670.39	20 000.00	20 000.00	21 400.00	22 898.00
Redemption of Leave	4 434.86	28 993.42	52 553.49	9 906.00	-	21 695.26	-	-	-	-
Standby Allowance	-	-	-	25 000.00	25 000.00	676.59	25 000.00	25 000.00	26 750.00	28 622.50
Telephone Allowance	44 312.91	55 635.91	43 917.79	66 800.00	57 200.00	27 696.12	57 200.00	63 200.00	67 624.00	72 357.68
Travelling Allowance	387 106.41	421 860.77	402 641.39	630 000.00	500 000.00	340 213.18	500 000.00	550 000.00	588 500.00	629 695.00
UIF	27 545.77	32 008.28	31 880.90	46 056.00	44 148.00	26 028.50	44 148.00	41 541.17	44 449.05	47 560.48
Skills Development Levy	48 442.85	53 685.60	50 024.07	74 748.00	65 606.00	40 313.94	65 606.00	71 480.86	76 484.52	81 838.44
Group Insurance	4 009.56	4 294.56	3 821.80	4 953.00	4 443.00	-	4 443.00	4 709.20	5 038.84	5 391.56
Medical Aid Fund	762 839.44	556 243.42	347 184.20	591 375.00	531 574.00	319 849.28	531 574.00	601 478.00	643 581.46	688 632.16
Pension Fund	816 394.74	910 773.10	797 498.90	1 153 602.00	1 015 384.00	645 701.60	1 015 384.00	1 162 347.56	1 243 711.89	1 330 771.72
Sub-Total: Remuneration of Employees	**6 995 924**	**5 764 047**	**8 523 433**	**8 807 321.00**	**7 743 657.00**	**5 088 828.18**	**7 743 657.00**	**8 480 203.25**	**9 073 817.48**	**9 708 984.70**
Bursaries and Student Practical Work	57 733.93	55 960.54	127 920.00	71 410.00	210 235.00	191 398.25	210 235.00	210 235.00	223 479.81	237 559.03
Compensation for Injuries and Diseases	530 000.00	827 319.38	1 557 713.64	889 730.00	867 487.00	-	867 487.00	867 487.00	922 138.68	980 233.42
Computer Requirements / Services	20 825.31	23 470.96	27 020.02	27 985.00	27 285.00	19 031.09	27 285.00	27 285.00	29 003.96	30 831.20
Congresses / Professional Meetings	6 603.39	43 209.40	3 053.41	43 425.00	42 339.00	9 328.51	42 339.00	42 339.00	45 006.36	47 841.76
Employee Assistance Programme	8 468.19	1 064.28	-	-	-	-	-	-	-	-
Employee Assistance Programme	-19 328.04	28 250.55	8 299.72	22 195.00	21 640.00	-	21 640.00	21 640.00	23 003.32	24 452.53
Fleet - Fuel	-	12 761.32	22 234.41	24 125.00	23 522.00	11 156.18	23 522.00	23 522.00	25 003.89	26 579.13
Fleet - Oil	-	-	-	205.00	200.00	-	200.00	200.00	212.60	225.99
Medical Expenses	-	6 231.74	-	8 764.00	8 545.00	-	8 545.00	8 545.00	9 083.34	9 655.59
Entertainment	11 556.21	8 327.08	13 137.96	8 000.00	7 800.00	3 535.90	7 800.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	5 800.00	6 291.40	6 813.76
HIV Programme	-	5 389.60	-	9 650.00	9 409.00	-	9 409.00	9 409.00	10 001.77	10 631.88
Legal Expenses	626 367.78	619 657.11	1 078 763.17	588 650.00	533 934.00	261 840.60	533 934.00	533 934.00	567 571.84	603 328.87
Long Service Recognition Awards	100 720.38	99 326.92	51 626.23	55 970.00	29 571.00	26 022.50	29 571.00	29 571.00	31 433.97	33 414.31
Marketing / Promotions / Advertisements	104 384.84	194 918.28	219 159.04	193 000.00	305 175.00	256 496.40	305 175.00	305 175.00	324 401.03	344 838.29
Occupational Safety	90 838.50	205 919.71	184 041.61	267 305.00	260 622.00	126 829.12	260 622.00	260 622.00	277 041.19	294 494.78
Periodicals / Reference Books / Magazines	4 885.99	3 824.72	3 602.89	7 858.00	7 662.00	-	7 662.00	7 662.00	8 144.71	8 657.82
Public Driver Permit (PDP)	-	-	-	3 051.00	2 975.00	-	2 975.00	2 975.00	3 162.43	3 361.66
Principal Job Evaluation Committee	20 911.31	495.70	-	4 449.00	-	-	-	-	-	-
Non Capital Assets	13 548.63	22 553.81	17 031.93	23 160.00	22 581.00	-	22 581.00	22 581.00	24 003.60	25 515.83
Rental	47 122.49	53 482.43	70 642.23	72 375.00	70 566.00	46 976.88	70 566.00	70 566.00	75 011.66	79 737.39
Stationery / Printing / Binding	44 058.67	50 363.02	58 278.81	44 390.00	72 618.00	42 139.81	72 618.00	72 618.00	77 192.93	82 056.09
Stores and Materials	11 908.60	9 179.84	18 841.15	9 355.00	9 121.00	4 179.09	9 121.00	9 121.00	9 695.62	10 306.45
Telecommunications	34 958.67	33 879.18	59 672.01	43 425.00	42 339.00	33 481.40	42 339.00	42 339.00	45 006.36	47 841.76
Tracking	4 950.00	-	7 136.32	9 650.00	9 409.00	3 203.85	9 409.00	9 409.00	10 001.77	10 631.88
Training	821 600.91	812 526.51	815 671.31	1 351 000.00	1 015 560.00	641 505.17	1 015 560.00	1 015 560.00	1 079 540.28	1 147 551.32

HUMAN RESOURCES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Insurance - Premiums	986 870.91	-	-	-	-	-	-	-	-	-
Insurance - Excess Payments	-90 079.96	-	-	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**3 438 907**	**3 118 112**	**4 343 846**	**3 779 127.00**	**3 600 595.00**	**1 677 124.75**	**3 600 595.00**	**3 600 595.00**	**3 827 432.49**	**4 068 560.73**
Contracted Services: General	23 474.84	85 309.41	114 168.47	153 860.00	234 068.00	68 227.28	234 068.00	234 068.00	248 814.28	264 489.58
Contracted Services: OR Tambo Games	198 385.17	230 624.78	263 287.67	-	-	-	-	-	-	-
Sub-Total: Contracted Services	**221 860**	**315 934**	**377 456**	**153 860.00**	**234 068.00**	**68 227.28**	**234 068.00**	**234 068.00**	**248 814.28**	**264 489.58**
R & M: Buildings, Fences and Sites	14 705.04	8 915.01	9 997.68	11 000.00	10 725.00	7 219.34	10 725.00	10 725.00	11 400.68	12 118.92
R & M: Furniture	350.00	14 880.00	14 065.68	17 000.00	16 575.00	9 762.50	16 575.00	16 575.00	17 619.23	18 729.24
R & M: Fleet Miscellaneous	8 145.46	2 043.15	5 937.27	11 000.00	10 725.00	1 470.75	10 725.00	10 725.00	11 400.68	12 118.92
R & M: Fleet	-	3 843.30	-	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**23 201**	**29 681**	**30 001**	**39 000.00**	**38 025.00**	**18 452.59**	**38 025.00**	**38 025.00**	**40 420.58**	**42 967.07**
Depreciation and Impairments Fixed Assets	93 261.49	182 961.99	187 994.01	151 000.00	151 000.00	77 543.05	151 000.00	151 000.00	151 000.00	151 000.00
Sub-Total: Depreciation	**93 261**	**182 962**	**187 994**	**151 000.00**	**151 000.00**	**77 543.05**	**151 000.00**	**151 000.00**	**151 000.00**	**151 000.00**
TOTAL OPERATING EXPENDITURE	**10 773 152**	**9 410 736**	**13 462 729**	**12 930 308**	**11 767 345**	**6 930 175.85**	**11 767 345.00**	**12 503 891.25**	**13 341 484.82**	**14 236 002.09**
NET OPERATING EXPENDITURE	**10 773 152**	**9 410 736**	**13 462 729**	**12 930 308**	**11 767 345**	**6 930 175.85**	**11 767 345.00**	**12 503 891.25**	**13 341 484.82**	**14 236 002.09**
ACCOUNTING SURPLUS / (DEFICIT)	**-10 110 445**	**-8 329 460**	**-13 174 020**	**-12 330 308**	**-11 167 345**	**-6 671 993.76**	**-11 167 345.00**	**-11 861 891.25**	**-12 654 544.82**	**-13 500 976.29**
Accounting Surplus / (Deficit) excl Capital Revenue	-10 110 445	-8 329 460	-13 174 020	-12 330 308	-11 167 345	-6 671 993.76	-11 167 345.00	-11 861 891.25	-12 654 544.82	-13 500 976.29
Contribution to Capital Budget (Capital Replacement Reserve)	-	-106 883.40	441 969.83	350 000.00	38 750.00	-	38 750.00	20 000.00	35 000.00	35 000.00
Offset Depreciation	-	-182 961.99	-187 994.01	-151 000.00	-151 000.00	-100 666.65	-151 000.00	-151 000.00	-151 000.00	-151 000.00
BUDGET SURPLUS/ (DEFICIT)	**-10 110 445**	**-8 039 615**	**-12 920 044**	**-12 529 308**	**-11 055 095**	**-6 571 327.11**	**-11 279 595.00**	**-11 730 891.25**	**-12 538 544.82**	**-13 384 976.29**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016



FINANCIAL SERVICES ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Property Rates: Commercial	153 069 162.99	169 567 600.79	89 767 825.74	43 664 032.00	41 137 532.00	30 173 607.57	41 137 532.00	44 017 159.24	47 098 360.39	50 395 245.61
Property Rates: Residential	-	-	89 316 444.77	156 480 000.00	146 535 000.00	110 119 747.59	146 535 000.00	156 792 450.00	167 767 921.50	179 511 676.01
Property Rates: State	-	-	2 625 127.29	4 158 000.00	4 145 000.00	3 550 550.74	4 145 000.00	4 435 150.00	4 745 610.50	5 077 803.24
Property Rates: Municipal	-	-	663 776.61	1 080 000.00	1 719 000.00	1 385 335.51	1 719 000.00	1 839 330.00	1 968 083.10	2 105 848.92
Property Rates: Agriculture	-	-	12 172 800.68	6 372 000.00	14 801 000.00	14 635 571.69	14 801 000.00	15 837 070.00	16 945 664.90	18 131 861.44
Property Rates: Other	-	-	2 411 352.65	540 000.00	3 956 500.00	2 947 135.84	3 956 500.00	4 233 455.00	4 529 796.85	4 846 882.63
Less: Income Foregone - Ass Rates Residential Rebate	-	-16 524 731.03	-25 917 831.98	-34 641 526.00	-34 641 526.00	-2 391 248.89	-34 641 526.00	-37 066 432.82	-39 661 083.12	-42 437 358.94
Less: Income Foregone - Ass Rates Res Impr Rebate	-	-41 933 562.85	-36 306 720.20	-32 947 287.00	-32 947 287.00	-3 557 885.68	-32 947 287.00	-35 253 597.09	-37 721 348.89	-40 361 843.31
Less: Income Foregone - Pensioners Rebate	-	-612 109.65	-	-	-270 000.00	270 000.00	-270 000.00	-288 900.00	-309 123.00	-330 761.61
Less: Income Foregone - Indigent Subsidy	-	-4 200 850.91	-	-	-736 000.00	-	-736 000.00	-787 520.00	-842 646.40	-901 631.65
Less: Income Foregone - Other	-56 568 075.45	1 082.54	-	-	-	-	-	-	-	-
Sub-Total: Property Rates	**96 501 088**	**106 297 429**	**134 732 776**	**144 705 219.00**	**143 699 219.00**	**157 132 814.37**	**143 699 219.00**	**153 758 164.33**	**164 521 235.83**	**176 037 722.34**
Financial Management Grant	37 000.00	58 000.00	100 000.00	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**37 000**	**58 000**	**100 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Equitable Share Grant	6 078 000.00	4 999 742.00	-	6 563 486.00	6 563 486.00	6 563 486.00	6 563 486.00	6 870 372.00	16 919 372.00	26 740 372.00
Municipal Systems Improvement Grant	800 000.00	690 000.00	934 000.00	930 000.00	930 000.00	930 000.00	930 000.00	-	-	-
Financial Management Grant	1 213 000.00	642 000.00	1 350 000.00	1 450 000.00	1 450 000.00	1 450 000.00	1 450 000.00	1 475 000.00	1 550 000.00	1 550 000.00
Sub-Total: National Grants (Opex)	**8 091 000**	**6 331 742**	**2 284 000**	**8 943 486.00**	**8 943 486.00**	**8 943 486.00**	**8 943 486.00**	**8 345 372.00**	**18 469 372.00**	**28 290 372.00**
Summary: Operating Transfers	8 091 000	6 331 742	2 284 000	8 943 486	8 943 486	8 943 486.00	8 943 486.00	8 345 372.00	18 469 372.00	28 290 372.00
Summary: Capital Transfers (DORA)	37 000	58 000	100 000	-	-	-	-	-	-	-
Summary: Capital Revenue	37 000	58 000	100 000	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**8 128 000**	**6 389 742**	**2 384 000**	**8 943 486.00**	**8 943 486.00**	**8 943 486.00**	**8 943 486.00**	**8 345 372.00**	**18 469 372.00**	**28 290 372.00**
Interest on Debtors Accounts	7 119 809.87	6 048 614.58	10 186 285.42	6 000 000.00	8 000 000.00	5 722 942.52	8 000 000.00	8 400 000.00	8 820 000.00	9 261 000.00
Interest on Debtors Accounts - Property Rates	-	-	-	-	-	484 287.74	-	-	-	-
Interest on Debtors Accounts - Electricity	-	-	-	-	-	182 912.30	-	-	-	-
Interest on Debtors Accounts - Water	-	-	-	-	-	1 166 809.50	-	-	-	-
Interest on Debtors Accounts - Sewerage	-	-	-	-	-	394 332.24	-	-	-	-
Interest on Debtors Accounts - Refuse	-	-	-	-	-	288 242.33	-	-	-	-
Interest on Bank and Investments	2 036 636.48	4 850 916.01	6 011 672.27	4 000 000.00	4 000 000.00	2 136 267.13	4 000 000.00	3 800 000.00	3 990 000.00	4 189 500.00
Sub-Total: Interest Received	**9 156 446**	**10 899 531**	**16 197 958**	**10 000 000**	**12 000 000**	**10 375 794**	**12 000 000**	**12 200 000**	**12 810 000**	**13 450 500**
Access to Information / Copies / Faxes	53 075.81	50 128.64	65 245.58	52 500.00	52 500.00	84 398.41	52 500.00	56 175.00	60 107.25	64 314.76
Lost Tokens	-	-	-	589.00	589.00	-	589.00	630.23	674.35	721.55
Valuation Roll Enquiries	-	-	-	943.00	943.00	-	943.00	1 009.01	1 079.64	1 155.22
Sundry Income	2 920 098.60	2 274 413.54	153 833.81	1 403 934.00	1 403 934.00	743 169.52	1 403 934.00	1 502 209.38	1 607 364.04	1 719 879.52
Surplus Cash	2 173.33	6 650.70	10 171.65	3 539.00	3 539.00	5 084.62	3 539.00	3 786.73	4 051.80	4 335.43
SCM Tender Deposits	109 900.00	84 200.00	76 688.60	76 686.00	76 686.00	103 140.00	76 686.00	82 054.02	87 797.80	93 943.65
Insurance Income	-	160 114.52	446 507.85	1 000 000.00	1 000 000.00	577 269.77	1 000 000.00	1 070 000.00	1 144 900.00	1 225 043.00
Stock Adjustments (Surpluses)	-	886 349.15	8 610.81	-	-	-	-	-	-	-
Dishonoured Cheques	2 219.00	2 875.00	1 839.00	4 452.00	4 452.00	4 740.12	4 452.00	4 763.64	5 097.09	5 453.89
Clearance / Valuation Certificates	-	109 718.45	105 830.71	111 300.00	111 300.00	137 485.88	111 300.00	119 091.00	127 427.37	136 347.29
Postage Fees Recovered	-	-	156 574.22	400 000.00	800 000.00	462 140.00	800 000.00	856 000.00	915 920.00	980 034.40
Bad Debts Recovered	-	-	27 072.38	-	-	-	-	-	-	-
Sub-Total: Other Income	**3 087 467**	**3 574 450**	**1 052 375**	**3 053 943.00**	**3 453 943.00**	**2 117 428.32**	**3 453 943.00**	**3 695 719.01**	**3 954 419.34**	**4 231 228.69**
Gain on Disposal of Assets	-	456 342.34	5 100.00	100 000.00	100 000.00	-	100 000.00	100 000.00	100 000.00	100 000.00
Sub-Total: Gains on Disposal of Assets	**-**	**456 342**	**5 100**	**100 000.00**	**100 000.00**	**-**	**100 000.00**	**100 000.00**	**100 000.00**	**100 000.00**
TOTAL OPERATING INCOME	**116 873 001**	**127 617 494**	**154 372 208**	**166 802 648**	**168 196 648**	**178 569 522.45**	**168 196 648.00**	**178 099 255.34**	**199 855 027.17**	**222 109 823.04**
Summary: Operating Income EXCL Capital Revenue	116 836 001	127 559 494	154 272 208	166 802 648	168 196 648	178 569 522.45	168 196 648.00	178 099 255.34	199 855 027.17	222 109 823.04
NET OPERATING INCOME	**116 873 001**	**127 617 494**	**154 372 208**	**166 802 648**	**168 196 648**	**178 569 522.45**	**168 196 648.00**	**178 099 255.34**	**199 855 027.17**	**222 109 823.04**
								179 493 255.34		

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	-	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	10 777 466.84	7 763 971.25	12 594 699.16	14 305 368.00	2 958 784.00	2 130 239.00	2 958 784.00	3 193 471.20	3 417 014.18	3 656 205.18
Housing Subsidy	108 074.36	102 702.00	108 885.00	209 500.00	32 800.00	12 600.00	32 800.00	32 800.00	35 096.00	37 552.72
Industrial Council Levy	3 439.10	3 975.10	4 522.26	219 5 632.00	1 019.00	384.72	1 019.00	1 019.04	1 090.37	1 166.70
Leave Bonus	745 037.06	737 047.29	839 635.82	1 087 383.00	128 676.00	43 135.00	128 676.00	137 095.10	146 691.76	156 960.18

MIDVAAL LOCAL MUNICIPALITY
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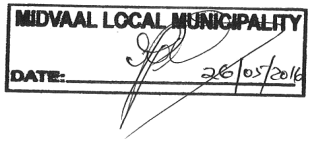
FINANCIAL SERVICES ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Overtime	33 889.76	71 315.70	117 565.30	60 000.00	22 000.00	21 947.09	22 000.00	-	-	-
Redemption of Leave	265 391.54	171 381.35	55 360.45	96 379.00	8 885.00	8 539.92	8 885.00	9 418.40	10 077.68	10 783.12
Standby Allowance	-	56 161.31	92 427.51	30 000.00	-	-	-	-	-	-
Telephone Allowance	39 213.71	86 300.00	102 356.45	108 000.00	56 400.00	42 300.00	56 400.00	56 400.00	60 348.00	64 572.36
Travelling Allowance	729 265.94	988 755.91	1 128 284.50	1 418 278.00	562 000.00	418 998.99	562 000.00	562 000.00	601 340.00	643 433.80
UIF	79 824.30	92 850.66	99 657.35	117 672.00	15 427.00	10 112.59	15 427.00	15 683.80	16 781.67	17 956.38
Skills Development Levy	117 275.56	131 492.19	147 403.48	189 682.00	40 944.00	25 576.70	40 944.00	42 300.92	45 261.98	48 430.32
Subsistance Allowance	-	-	2 680.00	-	-	-	-	-	-	-
Group Insurance	37 109.56	32 260.84	30 152.16	48 299.00	-	-	-	-	-	-
Medical Aid Fund	1 038 294.68	991 588.45	1 055 725.04	1 359 937.00	201 557.00	123 872.40	201 557.00	201 557.00	215 665.99	230 762.61
Pension Fund	1 940 897.61	2 222 817.92	2 468 463.52	3 065 512.00	557 720.00	425 332.86	557 720.00	594 517.11	636 133.31	680 662.64
Post Retirement Medical	-	-	-	350 557.00	346 242.00	222 617.34	346 242.00	400 000.00	428 000.00	457 960.00
Sub-Total: Remuneration of Employees	**15 915 180**	**13 452 620**	**18 847 818**	**22 452 199.00**	**4 937 454.00**	**3 485 656.61**	**4 937 454.00**	**5 251 262.57**	**5 618 850.95**	**6 012 170.51**
Audit Fees	2 787 064.71	2 140 824.99	2 470 539.38	2 542 775.00	2 479 206.00	2 028 667.60	2 479 206.00	2 479 206.00	2 635 395.98	2 801 425.92
Bank Charges	1 234 066.00	1 276 757.11	1 287 790.74	1 423 375.00	-	-	-	-	-	-
Computer Requirements / Services	31 340.48	53 139.97	20 713.30	39 565.00	7 800.00	1 170.00	7 800.00	7 800.00	8 291.40	8 813.76
Congresses / Professional Meetings	27 117.74	61 470.20	67 167.75	40 530.00	134 317.00	94 880.77	134 317.00	134 317.00	142 778.97	151 774.05
Cash Collection	163 402.20	201 900.93	260 106.08	267 305.00	-	-	-	-	-	-
Employee Assistance Programme	11 052.32	4 174.30	-	-	-	-	-	-	-	-
Fleet - Fuel	-	8 141.16	32 256.17	11 580.00	40 000.00	5 399.35	40 000.00	40 000.00	42 520.00	45 198.76
Fleet - Oil	-	-	-	101.00	-	-	-	-	-	-
Fuel Miscellaneous	-	3 125.33	368.53	531.00	-	-	-	-	-	-
Medical Expenses	-	349 034.10	293 650.58	355 120.00	-	-	-	-	-	-
Entertainment	14 941.81	14 047.58	21 177.17	22 000.00	21 450.00	15 952.38	21 450.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	19 450.00	20 801.35	22 237.84
Legal Expenses	196 580.40	34 867.41	5 420.21	146 680.00	-	-	-	-	-	-
License Fees	600.00	300.00	972.00	1 320.00	-	-	-	-	-	-
Marketing / Promotions / Advertisements	120 019.57	33 212.97	170 427.46	152 470.00	9 750.00	7 895.60	9 750.00	9 750.00	10 364.25	11 017.20
Periodicals / Reference Books / Magazines	2 915.20	3 138.00	1 242.15	3 334.00	3 251.00	1 944.40	3 251.00	3 251.00	3 455.81	3 673.53
Postage	903 503.44	869 054.23	522 776.89	937 980.00	-	-	-	-	-	-
Non Capital Assets	125 633.51	62 173.05	62 985.65	55 970.00	9 750.00	7 910.79	9 750.00	9 750.00	10 364.25	11 017.20
Rental	29 893.60	103 334.78	133 124.54	139 925.00	136 427.00	93 442.51	136 427.00	136 427.00	145 021.90	154 158.28
Stationery / Printing / Binding	285 957.29	266 756.67	228 713.87	276 955.00	29 500.00	19 240.82	29 500.00	29 500.00	31 358.50	33 334.09
Stock Adjustments (Shortages)	-	1 747 959.41	-51 835.47	-	-	-	-	-	-	-
Stores and Materials	52 493.17	65 618.10	101 323.62	64 655.00	14 874.00	7 587.09	14 874.00	14 874.00	15 811.06	16 807.16
Service Charges	867 364.19	918 251.72	887 866.81	673 570.00	-	-	-	-	-	-
Telecommunications	72 439.01	79 071.92	106 380.10	79 130.00	137 152.00	79 542.85	137 152.00	137 152.00	145 792.58	154 977.51
Training	32 357.82	32 253.18	46 885.39	37 635.00	36 694.00	8 979.34	36 694.00	36 694.00	39 005.72	41 463.08
Valuation Roll	212 563.89	233 508.77	258 116.63	2 144 935.00	997 062.00	518 964.90	997 062.00	3 997 062.00	7 248 876.91	1 705 556.15
VAT adjustment - iGRAP1	-	-	287 687.40	-	-	-	-	-	-	-
Insurance - Premiums	-	1 855 345.00	2 461 155.37	2 702 000.00	-	-	-	-	-	-
Insurance - Excess Payments	-	-134 296.36	670 031.39	93 605.00	-	-	-	-	-	-
Insurance - Portion of Self Insurance	-	-	-	102 290.00	-	-	-	-	-	-
Sub-Total: General Expenditure	**7 171 306**	**10 283 165**	**10 347 044**	**12 315 336.00**	**4 057 233.00**	**2 891 578.40**	**4 057 233.00**	**7 057 233.00**	**10 501 838.68**	**5 163 454.52**
Interest: External Borrowings	284 756.16	-284 756.16	-	17 763.00	17 763.00	8 842.90	17 763.00	19 847.33	15 541.48	10 784.77
Interest: Telecommunication	-	-	5 227.38	-	-	-	-	-	-	-
Sub-Total: Interest External Borrowings	**284 756**	**-284 756**	**5 227**	**17 763.00**	**17 763.00**	**8 842.90**	**17 763.00**	**19 847.33**	**15 541.48**	**10 784.77**
Contracted Services: General	5 582 142.87	4 600 380.66	6 312 965.67	6 375 880.00	980 000.00	114 903.10	980 000.00	945 000.00	1 004 535.00	1 067 820.71
Contracted Services: Debt Collection Commission	-	2 004 730.94	1 637 086.14	2 146 000.00	-	-	-	-	-	-
Sub-Total: Contracted Services	**5 582 143**	**6 605 112**	**7 950 052**	**8 521 880.00**	**980 000.00**	**114 903.10**	**980 000.00**	**945 000.00**	**1 004 535.00**	**1 067 820.71**
R & M: Buildings, Fences and Sites	139 521.80	130 278.18	164 864.93	268 000.00	241 300.00	96 132.63	241 300.00	241 300.00	256 501.90	272 661.52
R & M: Furniture	503.67	1 902.15	1 765.00	1 075.00	2 511.00	1 200.00	2 511.00	2 511.00	2 669.19	2 837.35
R & M: Fleet Miscellaneous	4 420.01	2 416.73	3 029.98	12 000.00	-	-	-	-	-	-
R & M: Fleet	-	1 214.91	-	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**144 445**	**135 812**	**169 660**	**281 075.00**	**243 811.00**	**97 332.63**	**243 811.00**	**243 811.00**	**259 171.09**	**275 498.87**
Pensioner Grants: Additional Assessment Rates Rebate	-	-	823 823.35	270 000.00	-	74 481.96	-	-	-	-
Indigent Grants: Additional Assessment Rates Rebate	-	-	458 461.77	736 000.00	-	474 383.60	-	-	-	-
Sub-Total: Grants Paid	**-**	**-**	**1 282 285**	**1 006 000.00**	**-**	**548 865.56**	**-**	**-**	**-**	**-**
Depreciation and Impairments Fixed Assets	252 352.62	145 358.81	113 265.61	294 000.00	294 000.00	38 589.58	294 000.00	294 000.00	294 000.00	294 000.00

FINANCIAL SERVICES ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Sub-Total: Depreciation	**252 353**	**145 359**	**113 266**	**294 000.00**	**294 000.00**	**38 589.58**	**294 000.00**	**294 000.00**	**294 000.00**	**294 000.00**
Provision for Bad Debt	13 322 871.18	23 500 867.67	16 072 822.46	11 054 000.00	7 099 000.00	5 324 250.00	7 099 000.00	14 963 071.50	15 926 486.51	16 953 140.56
Sub-Total: Contributions to Provisions	**13 322 871**	**23 500 868**	**16 072 822**	**11 054 000.00**	**7 099 000.00**	**5 324 250.00**	**7 099 000.00**	**14 963 071.50**	**15 926 486.51**	**16 953 140.56**
Loss on Disposal of Assets	-	1 087 365.73	-	-	-	-	-	-	-	-
Sub-Total: Loss on Disposal of Assets	**-**	**1 087 366**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**42 673 055**	**54 925 544**	**54 788 174**	**55 942 253**	**17 629 261**	**12 510 018.78**	**17 629 261.00**	**28 774 225.40**	**33 620 423.71**	**29 776 869.94**
NET OPERATING EXPENDITURE	**42 673 055**	**54 925 544**	**54 788 174**	**55 942 253**	**17 629 261**	**12 510 018.78**	**17 629 261.00**	**28 774 225.40**	**33 620 423.71**	**29 776 869.94**

ACCOUNTING SURPLUS / (DEFICIT)	**74 199 946**	**72 691 950**	**99 584 034**	**110 860 395**	**150 567 387**	**166 059 503.67**	**150 567 387.00**	**149 325 029.94**	**166 234 603.47**	**192 332 953.10**
Accounting Surplus / (Deficit) excl Capital Revenue	74 162 946	72 633 950	99 484 034	110 860 395	150 567 387	166 059 503.67	150 567 387.00	149 325 029.94	166 234 603.47	192 332 953.10
Contribution to Capital Budget (Capital Replacement Reserve)	-	353 314.75	4 022.95	50 000.00	50 000.00	-	50 000.00	85 000.00	55 000.00	60 000.00
Contribution to Capital Budget (Grants and Contributions)	37 000.00	58 000.00	-	-	-	-	-	-	-	-
Redemption of External Loans	-	-	-	30 043.00	30 043.00	-	30 043.00	41 120.47	45 426.32	50 183.03
Offset Depreciation	-	-145 358.81	-113 265.61	-294 000.00	-294 000.00	-196 000.00	-294 000.00	-294 000.00	-294 000.00	-294 000.00
BUDGET SURPLUS/ (DEFICIT)	**74 162 946**	**72 425 994**	**99 474 791**	**111 074 352**	**150 781 344**	**166 255 503.67**	**150 353 430.00**	**149 492 909.47**	**166 428 177.15**	**192 516 770.07**



FINANCIAL SERVICES INCOME

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Less: Income Foregone - Ass Rates Residential Rebate	-	-	-	-	-	-18 950 400.29	-	-	-	-
Less: Income Foregone - Ass Rates Res Impr Rebate	-	-	-	-	-	-27 912 486.58	-	-	-	-
Less: Income Foregone - Pensioners Rebate	-	-	-	-	-	-856 783.18	-	-	-	-
Sub-Total: Property Rates	**-**	**-**	**-**	**-**	**-**	**-47 719 670.05**	**-**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-47 719 670.05**	**-**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-47 719 670.05	-	-	-	-
NET OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-47 719 670.05**	**-**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	-	-	-	-	6 330 596.00	4 453 915.39	6 330 596.00	6 745 314.24	7 217 486.24	7 722 710.27
Housing Subsidy	-	-	-	-	75 600.00	44 100.00	75 600.00	75 600.00	80 892.00	86 554.44
Industrial Council Levy	-	-	-	-	3 046.00	1 885.00	3 046.00	3 046.48	3 259.73	3 487.91
Leave Bonus	-	-	-	-	518 231.00	337 256.00	518 231.00	550 023.40	588 525.04	629 721.79
Overtime	-	-	-	-	7 000.00	8 632.90	7 000.00	-	-	-
Redemption of Leave	-	-	-	-	59 134.00	53 834.40	59 134.00	62 681.62	67 069.33	71 764.18
Telephone Allowance	-	-	-	-	15 600.00	13 400.00	15 600.00	15 600.00	16 692.00	17 860.44
Travelling Allowance	-	-	-	-	258 000.00	196 293.30	258 000.00	258 000.00	276 060.00	295 384.20
UIF	-	-	-	-	58 240.00	38 563.32	58 240.00	59 503.70	63 668.95	68 125.78
Skills Development Levy	-	-	-	-	79 375.00	51 703.36	79 375.00	83 625.24	89 479.01	95 742.54
Group Insurance	-	-	-	-	19 204.00	12 286.90	19 204.00	20 356.07	21 781.00	23 305.67
Medical Aid Fund	-	-	-	-	655 305.00	398 710.28	655 305.00	655 305.00	701 176.35	750 258.69
Pension Fund	-	-	-	-	1 359 290.00	890 781.41	1 359 290.00	1 443 084.02	1 544 099.90	1 652 186.89
Sub-Total: Remuneration of Employees	**-**	**-**	**-**	**-**	**9 438 621.00**	**6 501 362.26**	**9 438 621.00**	**9 972 139.76**	**10 670 189.54**	**11 417 102.81**
Computer Requirements / Services	-	-	-	-	15 388.00	14 034.00	15 388.00	15 388.00	16 357.44	17 387.96
Cash Collection	-	-	-	-	260 622.00	138 644.64	260 622.00	260 622.00	277 041.19	294 494.78
Legal Expenses	-	-	-	-	343 013.00	178 639.01	343 013.00	343 013.00	364 622.82	387 594.06
Marketing / Promotions / Advertisements	-	-	-	-	9 750.00	957.63	9 750.00	9 750.00	10 364.25	11 017.20
Postage	-	-	-	-	714 531.00	284 095.74	714 531.00	714 531.00	759 546.45	807 397.88
Non Capital Assets	-	-	-	-	21 450.00	15 533.50	21 450.00	21 450.00	22 801.35	24 237.84
Stationery / Printing / Binding	-	-	-	-	97 500.00	66 606.24	97 500.00	97 500.00	103 642.50	110 171.98
Stores and Materials	-	-	-	-	19 332.00	11 772.04	19 332.00	19 332.00	20 549.92	21 844.56
Service Charges	-	-	-	-	1 056 731.00	838 762.69	1 056 731.00	1 056 731.00	1 123 305.05	1 194 073.27
Sub-Total: General Expenditure	**-**	**-**	**-**	**-**	**2 538 317.00**	**1 549 045.49**	**2 538 317.00**	**2 538 317.00**	**2 698 230.97**	**2 868 219.52**
Contracted Services: General	-	-	-	-	2 881 763.00	1 460 982.65	2 881 763.00	2 881 763.00	3 063 314.07	3 256 302.86
Contracted Services: Debt Collection Commission	-	-	-	-	1 892 350.00	1 091 779.44	1 892 350.00	1 892 350.00	2 011 568.05	2 138 296.84
Sub-Total: Contracted Services	**-**	**-**	**-**	**-**	**4 774 113.00**	**2 552 762.09**	**4 774 113.00**	**4 774 113.00**	**5 074 882.12**	**5 394 599.69**
TOTAL OPERATING EXPENDITURE	**-**	**-**	**-**	**-**	**16 751 051**	**10 603 169.84**	**16 751 051.00**	**17 284 569.76**	**18 443 302.63**	**19 679 922.03**
NET OPERATING EXPENDITURE	**-**	**-**	**-**	**-**	**16 751 051**	**10 603 169.84**	**16 751 051.00**	**17 284 569.76**	**18 443 302.63**	**19 679 922.03**

ACCOUNTING SURPLUS / (DEFICIT)	**-**	**-**	**-**	**-**	**-16 751 051**	**-58 322 839.89**	**-16 751 051.00**	**-17 284 569.76**	**-18 443 302.63**	**-19 679 922.03**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-	-	-16 751 051	-58 322 839.89	-16 751 051.00	-17 284 569.76	-18 443 302.63	-19 679 922.03
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	-	43 000.00	-	43 000.00	-	-	-
BUDGET SURPLUS/ (DEFICIT)	**-**	**-**	**-**	**-**	**-16 794 051**	**-58 322 839.89**	**-16 708 051.00**	**-17 284 569.76**	**-18 443 302.63**	**-19 679 922.03**





FINANCIAL SERVICES EXPENDITURE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	-	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	-	-	-	-	5 179 464.00	3 888 421.79	5 179 464.00	5 562 214.32	5 951 569.32	6 368 179.17
Housing Subsidy	-	-	-	-	129 500.00	54 744.00	129 500.00	129 500.00	138 565.00	148 264.55
Industrial Council Levy	-	-	-	-	2 316.00	1 594.06	2 316.00	2 316.00	2 478.12	2 651.59
Leave Bonus	-	-	-	-	436 622.00	331 756.00	436 622.00	463 517.86	495 964.11	530 681.60
Overtime	-	-	-	-	120 000.00	85 445.05	120 000.00	60 000.00	64 200.00	68 694.00
Redemption of Leave	-	-	-	-	133 976.00	59 421.91	133 976.00	57 214.05	61 219.03	65 504.37
Standby Allowance	-	-	-	-	110 000.00	77 983.34	110 000.00	30 000.00	32 100.00	34 347.00
Telephone Allowance	-	-	-	-	36 000.00	24 300.00	36 000.00	36 000.00	38 520.00	41 216.40
Travelling Allowance	-	-	-	-	531 178.00	362 862.66	531 178.00	593 778.00	635 342.46	679 816.43
UIF	-	-	-	-	44 870.00	31 260.42	44 870.00	45 731.05	48 932.22	52 357.48
Skills Development Levy	-	-	-	-	69 141.00	49 170.50	69 141.00	73 295.49	78 426.18	83 916.01
Group Insurance	-	-	-	-	17 905.00	11 911.28	17 905.00	8 379.17	8 965.71	9 593.31
Medical Aid Fund	-	-	-	-	517 325.00	377 816.84	517 325.00	517 325.00	553 537.75	592 285.39
Pension Fund	-	-	-	-	1 135 946.00	799 450.89	1 135 946.00	1 205 946.92	1 290 363.21	1 380 688.63
Sub-Total: Remuneration of Employees	-	-	-	-	**8 469 243.00**	**6 156 138.74**	**8 469 243.00**	**8 790 217.87**	**9 405 533.12**	**10 063 920.44**
Bank Charges	-	-	-	-	1 387 791.00	944 441.26	1 387 791.00	1 387 791.00	1 475 221.83	1 568 160.81
Computer Requirements / Services	-	-	-	-	15 387.00	-	15 387.00	15 387.00	16 356.38	17 386.83
Fleet - Fuel	-	-	-	-	11 291.00	28 294.41	11 291.00	11 291.00	12 002.33	12 758.48
Fleet - Oil	-	-	-	-	98.00	-	98.00	98.00	104.17	110.74
Fuel Miscellaneous	-	-	-	-	818.00	788.83	818.00	818.00	869.53	924.31
License Fees	-	-	-	-	1 287.00	1 044.00	1 287.00	1 287.00	1 368.08	1 454.27
Marketing / Promotions / Advertisements	-	-	-	-	128 858.00	74 313.28	128 858.00	128 858.00	136 976.05	145 605.55
Non Capital Assets	-	-	-	-	23 371.00	3 801.50	23 371.00	23 371.00	24 843.37	26 408.51
Stationery / Printing / Binding	-	-	-	-	120 856.00	85 684.30	120 856.00	120 856.00	128 469.93	136 563.53
Stores and Materials	-	-	-	-	38 832.00	38 670.02	38 832.00	38 832.00	41 278.42	43 878.96
Uniforms / Protective Clothing	-	-	-	-	32 175.00	5 769.99	32 175.00	32 175.00	34 202.03	36 356.75
Insurance - Premiums	-	-	-	-	2 834 450.00	2 789 439.98	2 834 450.00	2 834 450.00	3 013 020.35	3 202 840.63
Insurance - Excess Payments	-	-	-	-	91 265.00	90 994.78	91 265.00	91 265.00	97 014.70	103 126.62
Insurance - Portion of Self Insurance	-	-	-	-	436 058.00	159 687.70	436 058.00	436 058.00	463 529.65	492 732.02
Sub-Total: General Expenditure	-	-	-	-	**5 122 537.00**	**4 222 930.05**	**5 122 537.00**	**5 122 537.00**	**5 445 256.83**	**5 788 308.01**
Contracted Services: General	-	-	-	-	2 702 221.00	1 194 829.78	2 702 221.00	2 702 221.00	2 872 460.92	3 053 425.96
Sub-Total: Contracted Services	-	-	-	-	**2 702 221.00**	**1 194 829.78**	**2 702 221.00**	**2 702 221.00**	**2 872 460.92**	**3 053 425.96**
R & M: Fleet Miscellaneous	-	-	-	-	2 925.00	1 651.44	2 925.00	3 129.75	3 326.92	3 536.52
R & M: Fleet	-	-	-	-	8 775.00	-	8 775.00	9 389.25	9 980.77	10 609.56
Sub-Total: Repairs & Maintenance	-	-	-	-	**11 700.00**	**1 651.44**	**11 700.00**	**12 519.00**	**13 307.70**	**14 146.08**
TOTAL OPERATING EXPENDITURE	-	-	-	-	**16 305 701**	**11 575 550.01**	**16 305 701.00**	**16 627 494.87**	**17 736 558.57**	**18 919 800.49**
NET OPERATING EXPENDITURE	-	-	-	-	**16 305 701**	**11 575 550.01**	**16 305 701.00**	**16 627 494.87**	**17 736 558.57**	**18 919 800.49**
ACCOUNTING SURPLUS / (DEFICIT)	-	-	-	-	**-16 305 701**	**-11 575 550.01**	**-16 305 701.00**	**-16 627 494.87**	**-17 736 558.57**	**-18 919 800.49**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-	-	-16 305 701	-11 575 550.01	-16 305 701.00	-16 627 494.87	-17 736 558.57	-18 919 800.49
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	-	50 000.00	-	50 000.00	-	-	-
BUDGET SURPLUS/ (DEFICIT)	-	-	-	-	**-16 355 701**	**-11 575 550.01**	**-16 255 701.00**	**-16 627 494.87**	**-17 736 558.57**	**-18 919 800.49**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

DEVELOPMENT & PLANNING ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-	50 000.00	700 000.00
Sub-Total: National Grants (Capex)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**50 000.00**	**700 000.00**
Summary: Capital Transfers (DORA)	-	-	-	-	-	-	-	-	50 000.00	700 000.00
Summary: Capital Revenue	-	-	-	-	-	-	-	-	50 000.00	700 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**50 000.00**	**700 000.00**
Recovered Legal Costs	41 660.51	24 536.05	11 720.02	52 500.00	52 500.00	19 709.94	52 500.00	56 175.00	60 107.25	64 314.76
Sub-Total: Other Income	**41 661**	**24 536**	**11 720**	**52 500.00**	**52 500.00**	**19 709.94**	**52 500.00**	**56 175.00**	**60 107.25**	**64 314.76**
TOTAL OPERATING INCOME	**41 661**	**24 536**	**11 720**	**52 500**	**52 500**	**19 709.94**	**52 500.00**	**56 175.00**	**110 107.25**	**764 314.76**
Summary: Operating Income EXCL Capital Revenue	41 661	24 536	11 720	52 500	52 500	19 709.94	52 500.00	56 175.00	60 107.25	64 314.76
NET OPERATING INCOME	**41 661**	**24 536**	**11 720**	**52 500**	**52 500**	**19 709.94**	**52 500.00**	**56 175.00**	**110 107.25**	**764 314.76**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	3 220 409.86	2 401 746.98	5 109 877.58	5 493 059.00	5 030 316.00	3 838 949.37	5 030 316.00	5 626 605.72	6 020 468.12	6 441 900.89
Housing Subsidy	41 200.00	45 037.00	43 656.00	69 500.00	50 400.00	42 228.00	50 400.00	58 800.00	62 916.00	67 320.12
Industrial Council Levy	1 082.90	1 092.20	1 444.14	1 470.00	1 390.00	1 000.50	1 390.00	1 482.24	1 586.00	1 697.02
Leave Bonus	207 654.22	251 520.00	226 005.99	339 106.00	326 370.00	230 550.00	326 370.00	368 324.56	394 107.28	421 694.79
Redemption of Leave	70 136.59	-	78 950.87	39 355.00	-	650.65	-	-	-	-
Telephone Allowance	37 054.85	54 200.00	129 355.62	101 700.00	114 600.00	87 750.00	114 600.00	118 200.00	126 474.00	135 327.18
Travelling Allowance	637 914.71	693 093.53	979 329.28	1 018 700.00	953 700.00	781 090.89	953 700.00	953 700.00	1 020 459.00	1 091 891.13
UIF	23 942.30	25 404.38	31 374.51	34 427.00	28 644.00	20 473.81	28 644.00	30 680.84	32 828.49	35 126.49
Skills Development Levy	38 254.09	42 957.37	63 774.49	75 570.00	68 266.00	48 243.43	68 266.00	74 300.16	79 501.17	85 066.26
Subsistance Allowance	-	-	1 340.00	-	-	-	-	-	-	-
Group Insurance	4 027.28	3 888.00	4 152.00	4 484.00	4 443.00	3 331.98	4 443.00	4 709.20	5 038.84	5 391.56
Medical Aid Fund	268 069.80	325 374.90	362 183.59	477 490.00	333 044.00	247 818.00	333 044.00	379 097.00	405 633.79	434 028.16
Pension Fund	636 715.01	690 673.41	915 868.78	1 008 231.00	929 667.00	688 817.17	929 667.00	1 034 677.11	1 107 104.51	1 184 601.83
Sub-Total: Remuneration of Employees	**5 186 462**	**4 534 988**	**7 947 313**	**8 668 092.00**	**7 845 840.00**	**5 990 903.80**	**7 845 840.00**	**8 655 576.83**	**9 261 467.21**	**9 909 769.91**
Computer Requirements / Services	3 373.00	2 671.08	-	2 806.00	2 736.00	921.05	2 736.00	2 736.00	2 908.37	3 091.60
Congresses / Professional Meetings	39 392.60	11 381.17	21 087.38	18 335.00	17 877.00	8 278.60	17 877.00	17 877.00	19 003.25	20 200.46
Entertainment	12 120.83	13 409.41	10 444.17	19 500.00	19 013.00	8 773.30	19 013.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	17 013.00	18 210.82	19 484.10
Legal Expenses	415 727.76	516 826.82	908 316.99	490 220.00	2 084 965.00	952 818.97	2 084 965.00	2 084 965.00	2 216 317.80	2 355 945.82
Marketing / Promotions / Advertisements	54 813.13	35 575.50	23 280.83	49 215.00	97 985.00	40 939.96	97 985.00	97 985.00	104 158.06	110 720.01
Periodicals / Reference Books / Magazines	401.26	699.60	1 348.20	1 404.00	1 369.00	310.30	1 369.00	1 369.00	1 455.25	1 546.93
Social Services Programme	13 858.21	15 488.24	-	59 830.00	58 334.00	-	58 334.00	58 334.00	62 009.04	65 915.61
Non Capital Assets	57 209.77	45 666.93	10 413.15	67 550.00	65 861.00	-	65 861.00	65 861.00	70 010.24	74 420.89
Stationery / Printing / Binding	46 856.56	69 486.43	59 968.46	38 600.00	124 020.00	38 231.95	124 020.00	124 020.00	131 833.26	140 138.76
Stores and Materials	11 240.64	27 193.38	19 721.81	27 985.00	27 285.00	17 240.03	27 285.00	27 285.00	29 003.96	30 831.20
Telecommunications	74 600.01	94 378.98	127 812.05	97 465.00	95 028.00	81 316.88	95 028.00	95 028.00	101 014.76	107 378.69
Sub-Total: General Expenditure	**729 594**	**832 778**	**1 182 393**	**872 910.00**	**2 594 473.00**	**1 148 831.04**	**2 594 473.00**	**2 594 473.00**	**2 757 924.80**	**2 931 674.06**
Interest: External Borrowings	-	712 872.34	-	-	-	-	-	-	-	-
Sub-Total: Interest External Borrowings	**-**	**712 872**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Contracted Services: General	348 326.15	823 320.78	1 464 020.69	1 161 300.00	2 035 133.00	425 430.00	2 035 133.00	2 035 133.00	2 163 346.38	2 299 637.20
Sub-Total: Contracted Services	**348 326**	**823 321**	**1 464 021**	**1 161 300.00**	**2 035 133.00**	**425 430.00**	**2 035 133.00**	**2 035 133.00**	**2 163 346.38**	**2 299 637.20**
R & M: Furniture	1 285.10	1 475.53	4 850.00	5 914.00	5 766.00	3 724.50	5 766.00	5 766.00	6 129.26	6 515.40
Sub-Total: Repairs & Maintenance	**1 285**	**1 476**	**4 850**	**5 914.00**	**5 766.00**	**3 724.50**	**5 766.00**	**5 766.00**	**6 129.26**	**6 515.40**
Depreciation and Impairments Fixed Assets	262 668.04	258 643.31	255 226.62	311 000.00	311 000.00	131 489.25	311 000.00	311 000.00	311 000.00	311 000.00
Sub-Total: Depreciation	**262 668**	**258 643**	**255 227**	**311 000.00**	**311 000.00**	**131 489.25**	**311 000.00**	**311 000.00**	**311 000.00**	**311 000.00**
TOTAL OPERATING EXPENDITURE	**6 528 335**	**7 164 077**	**10 853 803**	**11 019 216**	**12 792 212**	**7 700 378.59**	**12 792 212.00**	**13 601 948.83**	**14 499 867.64**	**15 458 596.57**
NET OPERATING EXPENDITURE	**6 528 335**	**7 164 077**	**10 853 803**	**11 019 216**	**12 792 212**	**7 700 378.59**	**12 792 212.00**	**13 601 948.83**	**14 499 867.64**	**15 458 596.57**

DEVELOPMENT & PLANNING ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
ACCOUNTING SURPLUS / (DEFICIT)	**-6 486 674**	**-7 139 541**	**-10 842 083**	**-10 966 716**	**-12 739 712**	**-7 680 668.65**	**-12 739 712.00**	**-13 545 773.83**	**-14 389 760.39**	**-14 694 281.82**
Accounting Surplus / (Deficit) excl Capital Revenue	-6 486 674	-7 139 541	-10 842 083	-10 966 716	-12 739 712	-7 680 668.65	-12 739 712.00	-13 545 773.83	-14 439 760.39	-15 394 281.82
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	3 942.55	-	-	-	-	50 000.00	50 000.00	50 000.00
Contribution to Capital Budget (Grants and Contributions)	-	-	-	-	-	-	-	-	50 000.00	700 000.00
Offset Depreciation	-	-258 643.31	-255 226.62	-311 000.00	-311 000.00	-207 333.35	-311 000.00	-311 000.00	-311 000.00	-311 000.00
BUDGET SURPLUS/ (DEFICIT)	**-6 486 674**	**-6 880 898**	**-11 093 367**	**-10 655 716**	**-12 428 712**	**-7 473 335.30**	**-13 050 712.00**	**-13 284 773.83**	**-14 178 760.39**	**-15 133 281.82**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

BUILDING CONTROL

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Sundry Income	5 766.84	-	-	1 050.00	1 050.00	1 443.86	1 050.00	1 123.50	1 202.15	1 286.30
Advertising / Signs / Billboards	32 170.17	-	23 021.05	26 250.00	26 250.00	-	26 250.00	28 087.50	30 053.63	32 157.38
Building Plan Copies	26 611.88	42 539.37	14 218.61	42 000.00	42 000.00	14 915.59	42 000.00	44 940.00	48 085.80	51 451.81
Building Plan Fees	1 567 984.14	1 485 716.07	1 672 852.11	1 575 000.00	1 575 000.00	1 536 201.33	1 575 000.00	1 685 250.00	1 803 217.50	1 929 442.73
Sub-Total: Other Income	**1 632 533**	**1 528 255**	**1 710 092**	**1 644 300.00**	**1 644 300.00**	**1 552 560.78**	**1 644 300.00**	**1 759 401.00**	**1 882 559.07**	**2 014 338.20**
TOTAL OPERATING INCOME	**1 632 533**	**1 528 255**	**1 710 092**	**1 644 300**	**1 644 300**	**1 552 560.78**	**1 644 300.00**	**1 759 401.00**	**1 882 559.07**	**2 014 338.20**
Summary: Operating Income EXCL Capital Revenue	1 632 533	1 528 255	1 710 092	1 644 300	1 644 300	1 552 560.78	1 644 300.00	1 759 401.00	1 882 559.07	2 014 338.20
NET OPERATING INCOME	**1 632 533**	**1 528 255**	**1 710 092**	**1 644 300**	**1 644 300**	**1 552 560.78**	**1 644 300.00**	**1 759 401.00**	**1 882 559.07**	**2 014 338.20**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	2 430 895.44	1 620 494.54	2 424 738.08	3 286 967.00	3 025 224.00	2 234 996.95	3 025 224.00	3 206 737.44	3 431 209.06	3 671 393.70
Housing Subsidy	37 602.00	38 178.19	27 106.00	56 000.00	42 000.00	25 200.00	42 000.00	42 000.00	44 940.00	48 085.80
Industrial Council Levy	785.40	831.85	894.96	1 143.00	1 204.00	826.50	1 204.00	1 204.32	1 288.62	1 378.83
Leave Bonus	171 588.00	203 888.00	149 275.35	273 914.00	252 102.00	252 640.00	252 102.00	267 228.12	285 934.09	305 949.47
Redemption of Leave	21 896.07	47 271.31	25 258.84	14 228.00	-	-	-	-	-	-
Telephone Allowance	29 400.00	36 196.77	69 085.48	101 400.00	93 600.00	64 830.64	93 600.00	93 600.00	100 152.00	107 162.64
Travelling Allowance	671 504.27	708 765.17	654 563.68	928 000.00	846 000.00	601 788.99	846 000.00	846 000.00	905 220.00	968 585.40
UIF	18 360.33	19 685.72	18 756.92	27 020.00	25 090.00	16 930.80	25 090.00	25 090.00	26 846.30	28 725.54
Skills Development Levy	30 680.58	33 721.63	33 753.21	51 079.00	45 846.00	31 021.56	45 846.00	47 812.57	51 159.45	54 740.61
Group Insurance	8 052.72	8 625.12	5 834.32	5 572.00	5 520.00	4 140.18	5 520.00	5 851.45	6 261.06	6 699.33
Medical Aid Fund	224 941.80	244 220.10	214 093.08	447 389.00	325 691.00	206 171.88	325 691.00	325 691.00	348 489.37	372 883.63
Pension Fund	479 050.90	498 607.18	480 158.32	710 036.00	660 833.00	438 109.26	660 833.00	700 483.34	749 517.17	801 983.38
Sub-Total: Remuneration of Employees	**4 124 758**	**3 460 486**	**4 103 518**	**5 907 748.00**	**5 328 110.00**	**3 876 656.76**	**5 328 110.00**	**5 566 698.24**	**5 956 367.12**	**6 373 312.82**
Computer Requirements / Services	4 629.00	5 953.00	5 548.00	6 081.00	5 929.00	-	5 929.00	5 929.00	6 302.53	6 699.59
Congresses / Professional Meetings	-	450.00	-	457.00	446.00	510.00	446.00	446.00	474.10	503.97
Periodicals / Reference Books / Magazines	-	-	1 773.50	4 677.00	4 560.00	2 182.46	4 560.00	4 560.00	4 847.28	5 152.66
Non Capital Assets	11 560.00	-	8 742.65	11 580.00	11 291.00	-	11 291.00	11 291.00	12 002.33	12 758.48
Rental	44 669.67	42 487.08	69 888.98	60 795.00	59 275.00	3 873.57	59 275.00	59 275.00	63 009.33	66 978.91
Stationery / Printing / Binding	34 993.27	32 063.02	28 237.80	33 775.00	110 931.00	26 622.90	110 931.00	110 931.00	117 919.65	125 348.59
Stores and Materials	6 657.23	5 768.24	2 613.35	6 548.00	30 759.00	8 164.79	30 759.00	30 759.00	32 696.82	34 756.72
Sub-Total: General Expenditure	**102 509**	**86 721**	**116 804**	**123 913.00**	**223 191.00**	**41 353.72**	**223 191.00**	**223 191.00**	**237 252.03**	**252 198.91**
Contracted Services: General	1 478 197.35	1 063 978.45	799 775.15	1 502 340.00	1 148 782.00	622 055.40	1 148 782.00	1 148 782.00	1 221 155.27	1 298 088.05
Sub-Total: Contracted Services	**1 478 197**	**1 063 978**	**799 775**	**1 502 340.00**	**1 148 782.00**	**622 055.40**	**1 148 782.00**	**1 148 782.00**	**1 221 155.27**	**1 298 088.05**
R & M: Buildings, Fences and Sites	38 673.01	127 504.45	332 781.47	80 000.00	78 000.00	71 529.75	78 000.00	78 000.00	82 914.00	88 137.58
R & M: Furniture	825.00	1 090.00	2 526.45	3 226.00	3 145.00	-	3 145.00	3 145.00	3 343.14	3 553.75
Sub-Total: Repairs & Maintenance	**39 498**	**128 594**	**335 308**	**83 226.00**	**81 145.00**	**71 529.75**	**81 145.00**	**81 145.00**	**86 257.14**	**91 691.33**
Depreciation and Impairments Fixed Assets	877 525.51	874 989.80	886 570.00	965 000.00	965 000.00	435 995.48	965 000.00	965 000.00	965 000.00	965 000.00
Sub-Total: Depreciation	**877 526**	**874 990**	**886 570**	**965 000.00**	**965 000.00**	**435 995.48**	**965 000.00**	**965 000.00**	**965 000.00**	**965 000.00**
TOTAL OPERATING EXPENDITURE	**6 622 488**	**5 614 770**	**6 241 976**	**8 582 227**	**7 746 228**	**5 047 591.11**	**7 746 228.00**	**7 984 816.24**	**8 466 031.55**	**8 980 291.11**
NET OPERATING EXPENDITURE	**6 622 488**	**5 614 770**	**6 241 976**	**8 582 227**	**7 746 228**	**5 047 591.11**	**7 746 228.00**	**7 984 816.24**	**8 466 031.55**	**8 980 291.11**

ACCOUNTING SURPLUS / (DEFICIT)	**-4 989 955**	**-4 086 514**	**-4 531 884**	**-6 937 927**	**-6 101 928**	**-3 495 030.33**	**-6 101 928.00**	**-6 225 415.24**	**-6 583 472.48**	**-6 965 952.90**
Accounting Surplus / (Deficit) excl Capital Revenue	-4 989 955	-4 086 514	-4 531 884	-6 937 927	-6 101 928	-3 495 030.33	-6 101 928.00	-6 225 415.24	-6 583 472.48	-6 965 952.90
Offset Depreciation	-	-874 989.80	-886 570.00	-965 000.00	-965 000.00	-643 333.35	-965 000.00	-965 000.00	-965 000.00	-965 000.00
BUDGET SURPLUS/ (DEFICIT)	**-4 989 955**	**-3 211 524**	**-5 418 454**	**-5 972 927**	**-5 136 928**	**-2 851 696.98**	**-7 066 928.00**	**-5 260 415.24**	**-5 618 472.48**	**-6 000 952.90**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

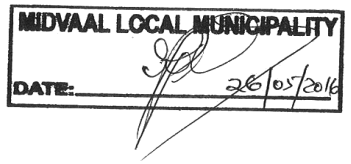
TOWN PLANNING

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Planning Fees	222 409.67	353 386.24	767 156.70	278 250.00	828 250.00	371 601.90	828 250.00	886 227.50	948 263.43	1 014 641.86
Sub-Total: Other Income	**222 410**	**353 386**	**767 157**	**278 250.00**	**828 250.00**	**371 601.90**	**828 250.00**	**886 227.50**	**948 263.43**	**1 014 641.86**
TOTAL OPERATING INCOME	**222 410**	**353 386**	**767 157**	**278 250**	**828 250**	**371 601.90**	**828 250.00**	**886 227.50**	**948 263.43**	**1 014 641.86**
Summary: Operating Income EXCL Capital Revenue	222 410	353 386	767 157	278 250	828 250	371 601.90	828 250.00	886 227.50	948 263.43	1 014 641.86
NET OPERATING INCOME	**222 410**	**353 386**	**767 157**	**278 250**	**828 250**	**371 601.90**	**828 250.00**	**886 227.50**	**948 263.43**	**1 014 641.86**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	1 760 085.67	1 000 923.05	605 408.34	1 220 054.00	1 200 120.00	901 135.00	1 200 120.00	1 272 127.20	1 361 176.10	1 456 458.43
Housing Subsidy	18 000.00	8 604.00	6 264.00	8 000.00	12 600.00	12 950.00	12 600.00	12 600.00	13 482.00	14 425.74
Industrial Council Levy	285.60	342.90	244.08	408.00	463.00	326.25	463.00	463.20	495.62	530.32
Leave Bonus	148 819.56	58 616.00	62 818.00	101 671.00	100 010.00	66 495.00	100 010.00	106 010.60	113 431.34	121 371.54
Redemption of Leave	15 675.91	11 915.52	-	8 327.00	-	-	-	-	-	-
Telephone Allowance	36 000.00	35 400.00	15 900.00	38 400.00	38 400.00	28 800.00	38 400.00	38 400.00	41 088.00	43 964.16
Travelling Allowance	381 851.80	237 462.11	97 891.10	264 000.00	264 000.00	194 383.95	264 000.00	264 000.00	282 480.00	302 253.60
UIF	6 755.52	6 358.48	4 423.77	7 957.00	7 885.00	5 798.86	7 885.00	8 008.41	8 569.00	9 168.83
Skills Development Levy	21 023.36	17 243.08	7 804.22	17 729.00	17 825.00	12 110.58	17 825.00	18 605.17	19 907.53	21 301.06
Medical Aid Fund	84 356.79	54 198.00	71 010.36	132 461.00	167 379.00	112 800.48	167 379.00	167 379.00	179 095.53	191 632.22
Pension Fund	296 459.24	257 498.34	118 611.42	251 905.00	249 625.00	171 228.78	249 625.00	264 272.44	282 771.51	302 565.52
Sub-Total: Remuneration of Employees	**2 769 313**	**1 688 561**	**990 375**	**2 055 912.00**	**2 063 307.00**	**1 506 028.90**	**2 063 307.00**	**2 156 866.02**	**2 307 846.65**	**2 469 395.91**
Computer Requirements / Services	1 385.09	3 798.00	3 000.00	4 677.00	4 560.00	-	4 560.00	4 560.00	4 847.28	5 152.66
Congresses / Professional Meetings	-	1 107.00	8 575.70	10 615.00	10 350.00	-	10 350.00	10 350.00	11 002.05	11 695.18
Periodicals / Reference Books / Magazines	116.66	583.00	-	1 404.00	1 369.00	-	1 369.00	1 369.00	1 455.25	1 546.93
Rental	28 819.02	56 722.56	54 235.04	70 445.00	68 684.00	68 219.76	68 684.00	68 684.00	73 011.09	77 610.79
Stationery / Printing / Binding	12 479.50	13 836.02	15 544.45	16 405.00	45 245.00	-	45 245.00	45 245.00	48 095.44	51 125.45
Stores and Materials	19 354.13	6 411.56	17 489.14	9 355.00	33 496.00	4 431.02	33 496.00	33 496.00	35 606.25	37 849.44
Sub-Total: General Expenditure	**62 154**	**82 458**	**98 844**	**112 901.00**	**163 704.00**	**72 650.78**	**163 704.00**	**163 704.00**	**174 017.35**	**184 980.45**
Contracted Services: General	308 052.08	190 849.89	410 360.91	600 740.00	585 722.00	5 280.00	585 722.00	585 722.00	622 622.49	661 847.70
Sub-Total: Contracted Services	**308 052**	**190 850**	**410 361**	**600 740.00**	**585 722.00**	**5 280.00**	**585 722.00**	**585 722.00**	**622 622.49**	**661 847.70**
R & M: Buildings, Fences and Sites	131.58	-	89 200.00	21 000.00	20 475.00	8 125.00	20 475.00	20 475.00	21 764.93	23 136.12
R & M: Furniture	-	-	4 756.07	5 376.00	5 242.00	-	5 242.00	5 242.00	5 572.25	5 923.30
Sub-Total: Repairs & Maintenance	**132**	**-**	**93 956**	**26 376.00**	**25 717.00**	**8 125.00**	**25 717.00**	**25 717.00**	**27 337.17**	**29 059.41**
Depreciation and Impairments Fixed Assets	19 580.96	10 443.55	16 881.71	20 000.00	20 000.00	7 732.74	20 000.00	20 000.00	20 000.00	20 000.00
Sub-Total: Depreciation	**19 581**	**10 444**	**16 882**	**20 000.00**	**20 000.00**	**7 732.74**	**20 000.00**	**20 000.00**	**20 000.00**	**20 000.00**
TOTAL OPERATING EXPENDITURE	**3 159 232**	**1 972 313**	**1 610 418**	**2 815 929**	**2 858 450**	**1 599 817.42**	**2 858 450.00**	**2 952 009.02**	**3 151 823.66**	**3 365 283.47**
NET OPERATING EXPENDITURE	**3 159 232**	**1 972 313**	**1 610 418**	**2 815 929**	**2 858 450**	**1 599 817.42**	**2 858 450.00**	**2 952 009.02**	**3 151 823.66**	**3 365 283.47**

ACCOUNTING SURPLUS / (DEFICIT)	**-2 936 823**	**-1 618 927**	**-843 262**	**-2 537 679**	**-2 030 200**	**-1 228 215.52**	**-2 030 200.00**	**-2 065 781.52**	**-2 203 560.23**	**-2 350 641.61**
Accounting Surplus / (Deficit) excl Capital Revenue	-2 936 823	-1 618 927	-843 262	-2 537 679	-2 030 200	-1 228 215.52	-2 030 200.00	-2 065 781.52	-2 203 560.23	-2 350 641.61
Offset Depreciation	-	-10 443.55	-16 881.71	-20 000.00	-20 000.00	-13 333.35	-20 000.00	-20 000.00	-20 000.00	-20 000.00
BUDGET SURPLUS/ (DEFICIT)	**-2 936 823**	**-1 608 483**	**-860 143**	**-2 517 679**	**-2 010 200**	**-1 214 882.17**	**-2 050 200.00**	**-2 045 781.52**	**-2 183 560.23**	**-2 330 641.61**

MIDVAAL LOCAL MUNICIPALITY
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CLINIC RANDVAAL

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Provincial Health Subsidy	519 244.33	836 421.25	420 531.00	1 121 789.00	1 121 789.00	176 524.50	1 121 789.00	1 121 789.00	1 121 789.00	1 121 789.00
Sub-Total: Provincial Grants (Opex)	**519 244**	**836 421**	**420 531**	**1 121 789.00**	**1 121 789.00**	**176 524.50**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**
Summary: Operating Transfers	519 244	836 421	420 531	1 121 789	1 121 789	176 524.50	1 121 789.00	1 121 789.00	1 121 789.00	1 121 789.00
Sub-Total: Government Grants and Subsidies	**519 244**	**836 421**	**420 531**	**1 121 789.00**	**1 121 789.00**	**176 524.50**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**
TOTAL OPERATING INCOME	**519 244**	**836 421**	**420 531**	**1 121 789**	**1 121 789**	**176 524.50**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**
Summary: Operating Income EXCL Capital Revenue	519 244	836 421	420 531	1 121 789	1 121 789	176 524.50	1 121 789.00	1 121 789.00	1 121 789.00	1 121 789.00
NET OPERATING INCOME	**519 244**	**836 421**	**420 531**	**1 121 789**	**1 121 789**	**176 524.50**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**	**1 121 789.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	311 688.56	227 185.92	323 063.93	337 828.00	178 476.00	141 258.08	178 476.00	189 184.56	202 427.48	216 597.40
Industrial Council Levy	142.80	152.40	155.94	163.00	93.00	65.25	93.00	92.64	99.12	106.06
Leave Bonus	22 847.00	24 409.00	26 067.00	28 152.00	14 873.00	-	14 873.00	15 765.38	16 868.96	18 049.78
Overtime	2 770.10	-	-	-	-	-	-	-	-	-
UIF	2 901.48	3 126.65	3 467.94	3 638.00	1 930.00	1 334.05	1 930.00	1 930.00	2 065.10	2 209.66
Skills Development Levy	2 916.98	3 134.98	3 588.11	3 849.00	1 933.00	1 313.13	1 933.00	2 049.50	2 192.96	2 346.47
Group Insurance	2 553.00	2 734.32	2 676.74	3 154.00	-	-	-	-	-	-
Medical Aid Fund	-	-	15 087.60	18 887.00	-	-	-	-	-	-
Pension Fund	66 271.49	70 979.28	72 541.92	90 122.00	47 612.00	29 452.06	47 612.00	50 468.77	54 001.58	57 781.69
Sub-Total: Remuneration of Employees	**412 091**	**331 723**	**446 649**	**485 793.00**	**244 917.00**	**173 422.57**	**244 917.00**	**259 490.84**	**277 655.20**	**297 091.07**
Computer Requirements / Services	-	-	-	15 440.00	15 054.00	-	15 054.00	15 054.00	16 002.40	17 010.55
Congresses / Professional Meetings	-	-	-	11 580.00	11 291.00	-	11 291.00	11 291.00	12 002.33	12 758.48
Employee Assistance Programme	16 433.17	1 871.40	-	-	-	-	-	-	-	-
Fleet - Fuel	-	-	-	49 215.00	47 985.00	-	47 985.00	47 985.00	51 008.06	54 221.56
Fleet - Oil	-	-	-	407.00	397.00	-	397.00	397.00	422.01	448.60
Fuel Miscellaneous	-	1 722.42	-	-	-	-	-	-	-	-
Medical Expenses	4 104.00	3 986.11	3 115.36	19 300.00	18 818.00	-	18 818.00	18 818.00	20 003.53	21 263.76
License Fees	324.00	-	-	1 833.00	1 787.00	-	1 787.00	1 787.00	1 899.58	2 019.25
Nutritional Care	-	-	-	18 335.00	17 877.00	-	17 877.00	17 877.00	19 003.25	20 200.46
Occupational Safety	2 697.50	-	-	1 808.00	1 763.00	-	1 763.00	1 763.00	1 874.07	1 992.14
Non Capital Assets	-	-	-	11 580.00	11 291.00	3 704.17	11 291.00	11 291.00	12 002.33	12 758.48
Rental	6 337.69	13 505.80	13 505.80	104 220.00	101 615.00	9 822.40	101 615.00	101 615.00	108 016.75	114 821.80
Stationery / Printing / Binding	15 562.07	2 659.89	3 544.56	31 845.00	31 049.00	2 156.77	31 049.00	31 049.00	33 005.09	35 084.41
Stores and Materials	15 466.86	10 172.16	7 868.95	31 845.00	31 049.00	2 674.30	31 049.00	31 049.00	33 005.09	35 084.41
Telecommunications	4 354.90	-	14 660.80	15 440.00	15 054.00	9 295.68	15 054.00	15 054.00	16 002.40	17 010.55
Uniforms / Protective Clothing	9 169.00	5 448.29	4 013.31	8 137.00	7 934.00	-	7 934.00	7 934.00	8 433.84	8 965.17
Sub-Total: General Expenditure	**74 449**	**39 366**	**46 709**	**320 985.00**	**312 964.00**	**27 653.32**	**312 964.00**	**312 964.00**	**332 680.73**	**353 639.62**
Contracted Services: General	31 403.20	52 734.38	47 459.75	57 820.00	56 375.00	32 397.39	56 375.00	56 375.00	59 926.63	63 702.00
Sub-Total: Contracted Services	**31 403**	**52 734**	**47 460**	**57 820.00**	**56 375.00**	**32 397.39**	**56 375.00**	**56 375.00**	**59 926.63**	**63 702.00**
R & M: Buildings, Fences and Sites	12 517.51	45 269.49	27 368.39	192 000.00	187 200.00	-	187 200.00	187 200.00	198 993.60	211 530.20
R & M: Furniture	-	-	-	38 000.00	37 050.00	-	37 050.00	37 050.00	39 384.15	41 865.35
R & M: Fleet Miscellaneous	3 703.21	24 600.00	14 389.51	28 000.00	27 300.00	-	27 300.00	27 300.00	29 019.90	30 848.15
Sub-Total: Repairs & Maintenance	**16 221**	**69 869**	**41 758**	**258 000.00**	**251 550.00**	**-**	**251 550.00**	**251 550.00**	**267 397.65**	**284 243.70**
Depreciation and Impairments Fixed Assets	216 086.95	164 344.27	208 673.23	144 000.00	144 000.00	64 790.66	144 000.00	144 000.00	144 000.00	144 000.00
Sub-Total: Depreciation	**216 087**	**164 344**	**208 673**	**144 000.00**	**144 000.00**	**64 790.66**	**144 000.00**	**144 000.00**	**144 000.00**	**144 000.00**
TOTAL OPERATING EXPENDITURE	**750 251**	**658 037**	**791 249**	**1 266 598**	**1 009 806**	**298 263.94**	**1 009 806.00**	**1 024 379.84**	**1 081 660.21**	**1 142 676.39**
NET OPERATING EXPENDITURE	**750 251**	**658 037**	**791 249**	**1 266 598**	**1 009 806**	**298 263.94**	**1 009 806.00**	**1 024 379.84**	**1 081 660.21**	**1 142 676.39**

ACCOUNTING SURPLUS / (DEFICIT)	**-231 007**	**178 384**	**-370 718**	**-144 809**	**111 983**	**-121 739.44**	**111 983.00**	**97 409.16**	**40 128.79**	**-20 887.39**
Accounting Surplus / (Deficit) excl Capital Revenue	-231 007	178 384	-370 718	-144 809	111 983	-121 739.44	111 983.00	97 409.16	40 128.79	-20 887.39
Offset Depreciation	-	-164 344.27	-208 673.23	-144 000.00	-144 000.00	-96 000.00	-144 000.00	-144 000.00	-144 000.00	-144 000.00
BUDGET SURPLUS/ (DEFICIT)	**-231 007**	**342 729**	**-579 391**	**-809**	**255 983**	**-25 739.44**	**-32 017.00**	**241 409.16**	**184 128.79**	**123 112.61**

MIDVAAL LOCAL MUNICIPALITY
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CLINIC MEYERTON

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Provincial Health Subsidy	2 511 561.56	2 317 906.47	3 164 205.43	4 257 493.00	4 257 493.00	1 398 619.96	4 257 493.00	4 257 493.00	4 257 493.00	4 257 493.00
Sub-Total: Provincial Grants (Opex)	**2 511 562**	**2 317 906**	**3 164 205**	**4 257 493.00**	**4 257 493.00**	**1 398 619.96**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**
Summary: Operating Transfers	2 511 562	2 317 906	3 164 205	4 257 493	4 257 493	1 398 619.96	4 257 493.00	4 257 493.00	4 257 493.00	4 257 493.00
Sub-Total: Government Grants and Subsidies	**2 511 562**	**2 317 906**	**3 164 205**	**4 257 493.00**	**4 257 493.00**	**1 398 619.96**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**
TOTAL OPERATING INCOME	**2 511 562**	**2 317 906**	**3 164 205**	**4 257 493**	**4 257 493**	**1 398 619.96**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**
Summary: Operating Income EXCL Capital Revenue	2 511 562	2 317 906	3 164 205	4 257 493	4 257 493	1 398 619.96	4 257 493.00	4 257 493.00	4 257 493.00	4 257 493.00
NET OPERATING INCOME	**2 511 562**	**2 317 906**	**3 164 205**	**4 257 493**	**4 257 493**	**1 398 619.96**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**	**4 257 493.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	1 646 184.55	1 170 269.68	1 435 983.58	1 669 909.00	1 636 320.00	1 067 607.81	1 636 320.00	1 504 725.12	1 610 055.88	1 722 759.79
Housing Subsidy	6 956.00	11 472.00	12 528.00	16 000.00	21 000.00	12 600.00	21 000.00	25 200.00	26 964.00	28 851.48
Industrial Council Levy	642.60	685.80	616.98	734.00	834.00	456.75	834.00	648.48	693.87	742.44
Leave Bonus	119 737.00	128 178.00	132 829.09	139 159.00	136 360.00	68 682.00	136 360.00	125 393.76	134 171.32	143 563.32
Overtime	4 878.40	-	-	-	-	-	-	-	-	-
Redemption of Leave	-	-	59 655.17	-	7 139.00	-	7 139.00	7 567.38	8 097.10	8 663.90
Telephone Allowance	4 200.00	4 200.00	2 258.03	-	-	1 851.60	-	-	-	-
Travelling Allowance	65 688.58	71 932.59	34 890.77	68 000.00	68 000.00	29 583.26	68 000.00	68 000.00	72 760.00	77 853.20
UIF	13 512.56	14 338.77	12 711.21	15 325.00	14 352.00	8 905.72	14 352.00	12 543.94	13 422.01	14 361.55
Skills Development Levy	17 235.77	18 401.79	16 689.77	20 872.00	20 760.00	12 192.90	20 760.00	19 038.10	20 370.77	21 796.72
Group Insurance	1 619.04	1 734.24	771.70	1 826.00	-	-	-	5 201.72	5 565.84	5 955.45
Medical Aid Fund	140 806.80	155 528.70	152 724.24	194 118.00	207 196.00	119 166.64	207 196.00	172 924.00	185 028.68	197 980.69
Pension Fund	315 932.76	338 389.92	296 132.10	366 554.00	359 898.00	222 279.86	359 898.00	318 776.94	341 091.32	364 967.72
Sub-Total: Remuneration of Employees	**2 337 394**	**1 915 131**	**2 157 791**	**2 492 497.00**	**2 471 859.00**	**1 543 326.54**	**2 471 859.00**	**2 260 019.44**	**2 418 220.80**	**2 587 496.25**
Computer Requirements / Services	-	-	-	9 650.00	9 409.00	-	9 409.00	9 409.00	10 001.77	10 631.88
Congresses / Professional Meetings	-	450.00	-	8 323.00	8 115.00	-	8 115.00	8 115.00	8 626.25	9 169.70
Employee Assistance Programme	21 411.08	9 772.91	-	-	-	-	-	-	-	-
Fleet - Fuel	-	59 315.00	60 956.96	74 305.00	72 447.00	43 344.48	72 447.00	72 447.00	77 011.16	81 862.86
Fleet - Oil	-	-	-	407.00	397.00	-	397.00	397.00	422.01	448.60
Medical Expenses	17 490.87	16 591.00	6 088.29	19 300.00	18 818.00	-	18 818.00	18 818.00	20 003.53	21 263.76
License Fees	1 356.00	1 200.00	492.00	1 833.00	1 787.00	1 215.00	1 787.00	1 787.00	1 899.58	2 019.25
Nutritional Care	-	-	-	4 213.00	4 108.00	-	4 108.00	4 108.00	4 366.80	4 641.91
Occupational Safety	2 538.83	-	-	7 260.00	7 079.00	-	7 079.00	7 079.00	7 524.98	7 999.05
Non Capital Assets	2 475.85	1 958.00	-	42 460.00	41 399.00	-	41 399.00	41 399.00	44 007.14	46 779.59
Rental	20 714.27	39 717.84	25 122.40	539 435.00	525 949.00	9 822.40	525 949.00	525 949.00	559 083.79	594 306.07
Stationery / Printing / Binding	19 515.53	5 861.37	9 620.13	38 600.00	37 635.00	9 262.73	37 635.00	37 635.00	40 006.01	42 526.38
Stores and Materials	28 164.64	16 367.55	6 762.75	37 635.00	36 694.00	3 321.90	36 694.00	36 694.00	39 005.72	41 463.08
Telecommunications	55 999.26	43 349.56	106 482.58	108 080.00	105 378.00	35 682.72	105 378.00	105 378.00	112 016.81	119 073.87
Tracking	-	4 618.98	1 530.77	9 553.00	9 314.00	7 540.62	9 314.00	9 314.00	9 900.78	10 524.53
Uniforms / Protective Clothing	33 976.56	31 273.11	35 263.62	35 705.00	34 812.00	-	34 812.00	34 812.00	37 005.16	39 336.48
Sub-Total: General Expenditure	**203 643**	**230 475**	**252 320**	**936 759.00**	**913 341.00**	**110 189.85**	**913 341.00**	**913 341.00**	**970 881.48**	**1 032 047.02**
Contracted Services: General	231 916.66	238 425.35	167 245.59	261 660.00	255 119.00	44 840.82	255 119.00	255 119.00	271 191.50	288 276.56
Sub-Total: Contracted Services	**231 917**	**238 425**	**167 246**	**261 660.00**	**255 119.00**	**44 840.82**	**255 119.00**	**255 119.00**	**271 191.50**	**288 276.56**
R & M: Buildings, Fences and Sites	27 690.85	13 669.53	13 776.18	70 000.00	68 250.00	-	68 250.00	68 250.00	72 549.75	77 120.38
R & M: Furniture	-	-	-	64 000.00	62 400.00	-	62 400.00	62 400.00	66 331.20	70 510.07
R & M: Fleet Miscellaneous	25 130.16	10 197.45	30 657.49	68 000.00	66 300.00	12 773.54	66 300.00	66 300.00	70 476.90	74 916.94
R & M: Fleet	-	15 057.25	-	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**52 821**	**38 924**	**44 434**	**202 000.00**	**196 950.00**	**12 773.54**	**196 950.00**	**196 950.00**	**209 357.85**	**222 547.39**
Depreciation and Impairments Fixed Assets	168 715.92	185 497.98	166 981.29	268 000.00	268 000.00	118 324.25	268 000.00	268 000.00	268 000.00	268 000.00
Sub-Total: Depreciation	**168 716**	**185 498**	**166 981**	**268 000.00**	**268 000.00**	**118 324.25**	**268 000.00**	**268 000.00**	**268 000.00**	**268 000.00**
TOTAL OPERATING EXPENDITURE	**2 994 491**	**2 608 454**	**2 788 771**	**4 160 916**	**4 105 269**	**1 829 455.00**	**4 105 269.00**	**3 893 429.44**	**4 137 651.63**	**4 398 367.23**
Departmental Charges: Electricity	101 992.16	88 424.22	94 591.50	200 426.00	200 426.00	80 621.85	200 426.00	215 738.55	241 627.17	270 622.43
Departmental Charges: Water	146 700.79	92 393.73	36 293.97	143 602.00	143 602.00	36 069.06	143 602.00	153 654.14	164 409.93	175 918.62
Sub-Total: Departmental Charges	**248 693**	**180 818**	**130 885**	**344 028.00**	**344 028.00**	**116 690.91**	**344 028.00**	**369 392.69**	**406 037.10**	**446 541.06**
NET OPERATING EXPENDITURE	**3 243 183**	**2 789 272**	**2 919 656**	**2294 504 944**	**4 449 297**	**1 946 145.91**	**4 449 297.00**	**4 262 822.12**	**4 543 688.73**	**4 844 908.28**

CLINIC MEYERTON

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
ACCOUNTING SURPLUS / (DEFICIT)	**-731 622**	**-471 366**	**244 549**	**-247 451**	**-191 804**	**-547 525.95**	**-191 804.00**	**-5 329.12**	**-286 195.73**	**-587 415.28**
Accounting Surplus / (Deficit) excl Capital Revenue	-731 622	-471 366	244 549	-247 451	-191 804	-547 525.95	-191 804.00	-5 329.12	-286 195.73	-587 415.28
Offset Depreciation	-	-185 497.98	-166 981.29	-268 000.00	-268 000.00	-178 666.65	-268 000.00	-268 000.00	-268 000.00	-268 000.00
BUDGET SURPLUS/ (DEFICIT)	**-731 622**	**-285 868**	**77 568**	**20 549**	**76 196**	**-368 859.30**	**-459 804.00**	**262 670.88**	**-18 195.73**	**-319 415.28**

MIDVAAL LOCAL MUNICIPALITY
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CLINIC KOOKRUS

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Provincial Health Subsidy	1 643 572.37	1 263 062.20	960 101.77	1 769 864.00	1 769 864.00	807 007.13	1 769 864.00	1 769 864.00	1 769 864.00	1 769 864.00
Sub-Total: Provincial Grants (Opex)	**1 643 572**	**1 263 062**	**960 102**	**1 769 864.00**	**1 769 864.00**	**807 007.13**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**
Summary: Operating Transfers	1 643 572	1 263 062	960 102	1 769 864	1 769 864	807 007.13	1 769 864.00	1 769 864.00	1 769 864.00	1 769 864.00
Sub-Total: Government Grants and Subsidies	**1 643 572**	**1 263 062**	**960 102**	**1 769 864.00**	**1 769 864.00**	**807 007.13**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**
TOTAL OPERATING INCOME	**1 643 572**	**1 263 062**	**960 102**	**1 769 864**	**1 769 864**	**807 007.13**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**
Summary: Operating Income EXCL Capital Revenue	1 643 572	1 263 062	960 102	1 769 864	1 769 864	807 007.13	1 769 864.00	1 769 864.00	1 769 864.00	1 769 864.00
NET OPERATING INCOME	**1 643 572**	**1 263 062**	**960 102**	**1 769 864**	**1 769 864**	**807 007.13**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**	**1 769 864.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	749 000.14	533 206.92	796 420.46	800 915.00	796 104.00	653 581.52	796 104.00	1 073 644.32	1 148 799.42	1 229 215.38
Housing Subsidy	12 000.00	11 472.00	9 918.00	16 000.00	16 800.00	11 200.00	16 800.00	8 400.00	8 988.00	9 617.16
Industrial Council Levy	285.60	304.80	325.44	326.00	371.00	261.00	371.00	463.20	495.62	530.32
Leave Bonus	47 533.00	57 635.00	61 604.00	66 743.00	66 342.00	66 126.00	66 342.00	89 470.36	95 733.29	102 434.62
Overtime	2 279.28	-	-	45 000.00	50 000.00	-	50 000.00	50 000.00	53 500.00	57 245.00
Redemption of Leave	10 992.81	17 178.24	30 954.24	13 612.00	7 139.00	7 139.04	7 139.00	7 567.38	8 097.10	8 663.90
Travelling Allowance	42 054.80	44 697.20	44 242.40	45 000.00	45 000.00	36 024.80	45 000.00	45 000.00	48 150.00	51 520.50
UIF	5 848.55	6 210.74	6 298.24	6 950.00	6 833.00	4 814.72	6 833.00	8 825.29	9 443.06	10 104.08
Skills Development Levy	7 748.02	8 386.04	9 088.89	9 854.00	11 876.00	7 587.72	11 876.00	13 207.67	14 132.21	15 121.46
Group Insurance	8 646.24	9 125.52	9 745.20	10 525.00	10 428.00	7 820.64	10 428.00	5 851.45	6 261.06	6 699.33
Medical Aid Fund	31 629.60	34 369.20	37 220.40	43 165.00	256 264.00	29 669.40	256 264.00	96 685.00	103 452.95	110 694.66
Pension Fund	139 387.86	149 093.28	159 613.14	176 201.00	175 143.00	128 434.24	175 143.00	248 365.97	265 751.58	284 354.19
Sub-Total: Remuneration of Employees	**1 057 406**	**871 679**	**1 165 430**	**1 234 291.00**	**1 442 300.00**	**952 659.08**	**1 442 300.00**	**1 647 480.65**	**1 762 804.29**	**1 886 200.59**
Computer Requirements / Services	-	-	-	20 265.00	19 758.00	-	19 758.00	19 758.00	21 002.75	22 325.93
Congresses / Professional Meetings	-	150.00	-	2 569.00	2 505.00	-	2 505.00	2 505.00	2 662.82	2 830.57
Medical Expenses	2 194.50	5 071.52	-	19 300.00	18 818.00	-	18 818.00	18 818.00	20 003.53	21 263.76
License Fees	-	-	-	647.00	631.00	-	631.00	631.00	670.75	713.01
Nutritional Care	-	-	-	6 165.00	6 011.00	-	6 011.00	6 011.00	6 389.69	6 792.24
Occupational Safety	2 538.83	-	-	1 808.00	1 763.00	-	1 763.00	1 763.00	1 874.07	1 992.14
Non Capital Assets	22 191.54	17 282.40	999.00	34 740.00	33 872.00	-	33 872.00	33 872.00	36 005.94	38 274.31
Rental	10 646.93	21 977.20	18 876.40	60 795.00	-	9 822.40	-	-	-	-
Stationery / Printing / Binding	16 269.55	2 447.58	4 824.14	22 195.00	21 640.00	1 552.09	21 640.00	21 640.00	23 003.32	24 452.53
Stores and Materials	18 252.00	8 019.16	6 546.05	27 985.00	27 285.00	2 674.30	27 285.00	27 285.00	29 003.96	30 831.20
Uniforms / Protective Clothing	6 615.96	12 297.18	18 547.80	20 265.00	19 758.00	2 575.47	19 758.00	19 758.00	21 002.75	22 325.93
Sub-Total: General Expenditure	**78 709**	**67 245**	**49 793**	**216 734.00**	**152 041.00**	**16 624.26**	**152 041.00**	**152 041.00**	**161 619.58**	**171 801.62**
Contracted Services: General	29 621.21	28 512.99	31 693.43	32 340.00	31 532.00	27 843.50	31 532.00	31 532.00	33 518.52	35 630.18
Sub-Total: Contracted Services	**29 621**	**28 513**	**31 693**	**32 340.00**	**31 532.00**	**27 843.50**	**31 532.00**	**31 532.00**	**33 518.52**	**35 630.18**
R & M: Buildings, Fences and Sites	38 700.96	46 182.76	5 151.37	192 000.00	187 200.00	795.58	187 200.00	187 200.00	198 993.60	211 530.20
R & M: Furniture	-	-	-	14 000.00	13 650.00	-	13 650.00	13 650.00	14 509.95	15 424.08
R & M: Fleet Miscellaneous	-	-	-	16 000.00	15 600.00	-	15 600.00	15 600.00	16 582.80	17 627.52
Sub-Total: Repairs & Maintenance	**38 701**	**46 183**	**5 151**	**222 000.00**	**216 450.00**	**795.58**	**216 450.00**	**216 450.00**	**230 086.35**	**244 581.79**
Depreciation and Impairments Fixed Assets	45 827.99	69 080.20	40 964.96	50 000.00	50 000.00	19 533.00	50 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Depreciation	**45 828**	**69 080**	**40 965**	**50 000.00**	**50 000.00**	**19 533.00**	**50 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
TOTAL OPERATING EXPENDITURE	**1 250 265**	**1 082 700**	**1 293 034**	**1 755 365**	**1 892 323**	**1 017 455.42**	**1 892 323.00**	**2 097 503.65**	**2 238 028.74**	**2 388 214.18**
Departmental Charges: Electricity	31 313.18	28 029.75	19 057.95	44 401.00	44 401.00	18 653.17	44 401.00	47 793.24	53 528.42	59 951.84
Departmental Charges: Water	34 193.65	19 657.70	4 408.53	19 944.00	19 944.00	14 872.49	19 944.00	21 340.08	22 833.89	24 432.26
Sub-Total: Departmental Charges	**65 507**	**47 687**	**23 466**	**64 345.00**	**64 345.00**	**33 525.66**	**64 345.00**	**69 133.32**	**76 362.31**	**84 384.09**
NET OPERATING EXPENDITURE	**1 315 772**	**1 130 387**	**1 316 500**	**1 819 710**	**1 956 668**	**1 050 981.08**	**1 956 668.00**	**2 166 636.96**	**2 314 391.05**	**2 472 598.27**

ACCOUNTING SURPLUS / (DEFICIT)	**327 800**	**132 675**	**-356 398**	**-49 846**	**-186 804**	**-243 973.95**	**-186 804.00**	**-396 772.96**	**-544 527.05**	**-702 734.27**
Accounting Surplus / (Deficit) excl Capital Revenue	327 800	132 675	-356 398	-49 846	-186 804	-243 973.95	-186 804.00	-396 772.96	-544 527.05	-702 734.27
Offset Depreciation	-	-69 080.20	-40 964.96	-50 000.00	-50 000.00	-33 333.35	-50 000.00	-50 000.00	-50 000.00	-50 000.00
BUDGET SURPLUS/ (DEFICIT)	**327 800**	**201 755**	**-397 363**	**154**	**-136 804**	**-210 640.60**	**-236 804.00**	**-346 772.96**	**-494 527.05**	**-652 734.27**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

0501/05/ **LIBRARY MEYERTON**

VOTE NUMBER		FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
		INCOME										
0501/05/2/24/2020	0501/05/ 2/ 24/2020	Municipal Infrastructure Grant	750 000.00	5 050 000.00	-	-	-	-	-	-	3 000 000.00	4 000 000.00
		Sub-Total: National Grants (Capex)	**750 000**	**5 050 000**	**-**	**-**	**-**	**-**	**-**	**-**	**3 000 000.00**	**4 000 000.00**
0501/05/2/24/2410	0501/05/ 2/ 24/2410	DSRAC Grant	1 000 000.00	100 000.00	900 000.00	1 170 000.00	1 540 000.00	1 670 000.00	1 540 000.00	2 080 000.00	2 050 000.00	550 000.00
		Sub-Total: Provincial Grants (Capex)	**1 000 000**	**100 000**	**900 000**	**1 170 000.00**	**1 540 000.00**	**1 670 000.00**	**1 540 000.00**	**2 080 000.00**	**2 050 000.00**	**550 000.00**
0501/05/2/24/2520	0501/05/ 2/ 24/2520	DSRAC Grant	2 440 000.00	2 500 000.00	3 180 000.00	3 446 000.00	4 340 000.00	3 446 000.00	4 340 000.00	5 970 000.00	6 000 000.00	7 500 000.00
		Sub-Total: Provincial Grants (Opex)	**2 440 000**	**2 500 000**	**3 180 000**	**3 446 000.00**	**4 340 000.00**	**3 446 000.00**	**4 340 000.00**	**5 970 000.00**	**6 000 000.00**	**7 500 000.00**
		Summary: Operating Transfers	2 440 000	2 500 000	3 180 000	3 446 000	4 340 000	3 446 000.00	4 340 000.00	5 970 000.00	6 000 000.00	7 500 000.00
		Summary: Capital Transfers (DORA)	1 750 000	5 150 000	900 000	1 170 000.00	1 540 000.00	1 670 000.00	1 540 000.00	2 080 000.00	5 050 000.00	4 550 000.00
		Summary: Capital Revenue	1 750 000	5 150 000	900 000	1 170 000.00	1 540 000.00	1 670 000.00	1 540 000.00	2 080 000.00	5 050 000.00	4 550 000.00
		Sub-Total: Government Grants and Subsidies	**4 190 000**	**7 650 000**	**4 080 000**	**4 616 000.00**	**5 880 000.00**	**5 116 000.00**	**5 880 000.00**	**8 050 000.00**	**11 050 000.00**	**12 050 000.00**
0501/05/2/25/0500	0501/05/ 2/ 25/0500	Fines	25 429.50	22 533.00	22 334.00	24 242.00	24 242.00	16 331.00	24 242.00	25 454.10	26 726.81	28 063.15
		Sub-Total: Fines	**25 430**	**22 533**	**22 334**	**24 242.00**	**24 242.00**	**16 331.00**	**24 242.00**	**25 454.10**	**26 726.81**	**28 063.15**
0501/05/2/30/1100	0501/05/ 2/ 30/1100	Lost and Damaged Library Material	5 891.75	2 944.60	5 640.00	5 899.00	5 899.00	1 458.70	5 899.00	6 311.93	6 753.77	7 226.53
0501/05/2/30/1802	0501/05/ 2/ 30/1802	Sundry Income	103 771.74	109 759.64	119 962.42	80 000.00	80 000.00	89 902.66	80 000.00	85 600.00	91 592.00	98 003.44
0501/05/2/30/3060	0501/05/ 2/ 30/3060	Membership Fees	1 004.39	2 312.10	763.14	1 470.00	1 470.00	1 224.57	1 470.00	1 572.90	1 683.00	1 800.81
		Sub-Total: Other Income	**110 668**	**115 016**	**126 366**	**87 369.00**	**87 369.00**	**92 585.93**	**87 369.00**	**93 484.83**	**100 028.77**	**107 030.78**
		TOTAL OPERATING INCOME	**4 326 097**	**7 787 549**	**4 228 700**	**4 727 611**	**5 991 611**	**5 224 916.93**	**5 991 611.00**	**8 168 938.93**	**11 176 755.57**	**12 185 093.93**
		Summary: Operating Income EXCL Capital Revenue	2 576 097	2 637 549	3 328 700	3 557 611	4 451 611	3 554 916.93	4 451 611.00	6 088 938.93	6 126 755.57	7 635 093.93
		NET OPERATING INCOME	**4 326 097**	**7 787 549**	**4 228 700**	**4 727 611**	**5 991 611**	**5 224 916.93**	**5 991 611.00**	**8 168 938.93**	**11 176 755.57**	**12 185 093.93**

VOTE NUMBER		FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
		EXPENDITURE										
0501/05/1/02/0002	0501/05/ 1/ 02/0002	Basic Salaries	2 410 580.97	1 472 285.66	2 960 595.67	2 727 937.00	2 746 428.00	2 070 223.00	2 746 428.00	4 576 815.36	5 992 192.44	6 222 645.91
0501/05/1/02/0004	0501/05/ 1/ 02/0004	Housing Subsidy	34 953.00	21 840.00	23 322.00	56 000.00	37 800.00	22 050.00	37 800.00	37 800.00	40 446.00	43 277.22
0501/05/1/02/0005	0501/05/ 1/ 02/0005	Industrial Council Levy	999.60	990.60	1 423.80	1 224.00	1 390.00	978.75	1 390.00	1 482.24	1 586.00	1 697.02
0501/05/1/02/0006	0501/05/ 1/ 02/0006	Leave Bonus	167 579.75	152 492.00	201 087.00	227 328.00	228 869.00	228 869.00	228 869.00	256 401.28	274 349.37	293 553.83
0501/05/1/02/0007	0501/05/ 1/ 02/0007	Overtime	1 799.88	-	-	-	-	-	-	-	-	-
0501/05/1/02/0009	0501/05/ 1/ 02/0009	Redemption of Leave	58 569.22	7 588.32	-	24 158.00	35 305.00	25 490.40	35 305.00	37 423.26	40 042.89	42 845.89
0501/05/1/02/0011	0501/05/ 1/ 02/0011	Telephone Allowance	4 387.09	3 150.00	4 200.00	4 200.00	4 200.00	3 150.00	4 200.00	4 200.00	4 494.00	4 808.58
0501/05/1/02/0012	0501/05/ 1/ 02/0012	Travelling Allowance	46 045.45	46 145.55	66 179.30	70 000.00	70 000.00	54 830.60	70 000.00	70 000.00	74 900.00	80 143.00
0501/05/1/02/0013	0501/05/ 1/ 02/0013	UIF	21 430.05	20 927.93	27 311.28	26 117.00	26 012.00	18 429.07	26 012.00	28 319.62	30 301.99	32 423.13
0501/05/1/02/0014	0501/05/ 1/ 02/0014	Skills Development Levy	24 906.86	23 863.73	32 387.26	33 385.00	34 311.00	24 667.27	34 311.00	37 911.56	40 565.37	43 404.94
0501/05/1/03/0001	0501/05/ 1/ 03/0001	Group Insurance	2 499.12	2 676.72	2 858.40	3 087.00	3 059.00	2 293.92	3 059.00	3 242.07	3 469.02	3 711.85
0501/05/1/03/0002	0501/05/ 1/ 03/0002	Medical Aid Fund	167 658.00	190 406.10	269 447.04	228 839.00	308 516.00	222 305.28	308 516.00	308 516.00	330 112.12	353 219.97
0501/05/1/03/0003	0501/05/ 1/ 03/0003	Pension Fund	471 107.69	445 625.46	600 611.84	568 009.00	569 891.00	427 244.50	569 891.00	633 892.91	678 265.41	725 743.99
		Sub-Total: Remuneration of Employees	**3 412 517**	**2 387 992**	**4 189 424**	**3 970 284.00**	**4 065 781.00**	**3 100 531.79**	**4 065 781.00**	**5 996 004.29**	**7 510 724.60**	**7 847 475.32**
0501/05/1/06/0201	0501/05/ 1/ 06/0201	Computer Requirements / Services	9 877.50	6 592.44	6 533.62	9 355.00	9 355.00	-	9 355.00	9 355.00	9 944.37	10 570.86
0501/05/1/06/0202	0501/05/ 1/ 06/0202	Congresses / Professional Meetings	16 296.00	6 621.24	1 675.00	19 300.00	4 818.00	5 939.43	4 818.00	4 818.00	5 121.53	5 444.19
0501/05/1/06/0501	0501/05/ 1/ 06/0501	Employee Assistance Programme	13 606.11	8 316.60	-	-	-	-	-	-	-	-
0501/05/1/06/0503	0501/05/ 1/ 06/0503	Fleet - Fuel	-	11 340.22	17 023.96	30 880.00	38 883.00	9 671.97	38 883.00	38 883.00	41 332.63	43 936.58
0501/05/1/06/0504	0501/05/ 1/ 06/0504	Fleet - Oil	-	-	-	101.00	98.00	-	98.00	98.00	104.17	110.74
0501/05/1/06/1140	0501/05/ 1/ 06/1140	License Fees	624.00	648.00	696.00	2 499.00	4 387.00	396.00	4 387.00	4 387.00	4 663.38	4 957.17
0501/05/1/06/1201	0501/05/ 1/ 06/1201	Marketing / Promotions / Advertisements	5 203.50	5 164.58	3 430.27	9 650.00	9 409.00	8 303.14	9 409.00	9 409.00	10 001.77	10 631.88
0501/05/1/06/1203	0501/05/ 1/ 06/1203	Membership Fees	-	-	-	3 124.00	3 046.00	-	3 046.00	3 046.00	3 237.90	3 441.89
0501/05/1/06/1410	0501/05/ 1/ 06/1410	Occupational Safety	561.15	246.45	303.00	355.00	346.00	-	346.00	346.00	367.80	390.97
0501/05/1/06/1501	0501/05/ 1/ 06/1501	Periodicals / Reference Books / Magazines	946.27	40 210.36	20 374.82	28 950.00	28 226.00	12 395.31	28 226.00	28 226.00	30 004.24	31 894.50
0501/05/1/06/1503	0501/05/ 1/ 06/1503	Pest Control	-	-	-	-	150 000.00	4 074.20	150 000.00	150 000.00	159 450.00	169 495.35
0501/05/1/06/1505	0501/05/ 1/ 06/1505	Periodicals/Magazines (DSCAR)	-	-	-	-	100 000.00	18 882.50	100 000.00	100 000.00	106 300.00	112 996.90
0501/05/1/06/1525	0501/05/ 1/ 06/1525	Non Capital Assets	18 994.45	6 230.00	13 073.23	9 650.00	9 409.00	3 023.62	9 409.00	9 409.00	10 001.77	10 631.88
0501/05/1/06/1701	0501/05/ 1/ 06/1701	Rental	25 184.33	83 351.72	63 485.33	70 445.00	68 684.00	42 195.13	68 684.00	68 684.00	73 011.09	77 610.79
0501/05/1/06/1820	0501/05/ 1/ 06/1820	Stationery / Printing / Binding	23 908.87	18 261.64	28 909.08	19 300.00	32 468.00	17 242.63	32 468.00	32 468.00	34 513.48	36 687.83
0501/05/1/06/1830	0501/05/ 1/ 06/1830	Stores and Materials	9 704.42	9 086.93	12 756.74	11 580.00	11 291.00	10 301.40	11 291.00	11 291.00	12 002.33	12 758.48
0501/05/1/06/1900	0501/05/ 1/ 06/1900	Telecommunications	-	21 269.49	36 438.56	36 670.00	35 753.00	27 234.07	35 753.00	35 753.00	38 005.44	40 399.78
0501/05/1/06/2001	0501/05/ 1/ 06/2001	Uniforms / Protective Clothing	938.82	1 145.77	892.87	2 895.00	17 448.00	2 544.25	17 448.00	17 448.00	18 547.22	19 715.70
0501/05/1/06/8083	0501/05/ 1/ 06/8083	Capacity Building (DAC)	-	-	-	-	100 000.00	-	100 000.00	100 000.00	106 300.00	112 996.90
		Sub-Total: General Expenditure	**125 845**	**218 485**	**205 592**	**254 754.00**	**623 621.00**	**162 203.65**	**623 621.00**	**623 621.00**	**662 909.12**	**704 672.40**
0501/05/1/09/0204	0501/05/ 1/ 09/0204	Contracted Services: General	8 659.46	9 177.07	10 159.33	29 400.00	28 665.00	28 598.20	28 665.00	28 665.00	30 470.90	32 390.56
0501/05/1/09/0206	0501/05/ 1/ 09/0206	Contracted Services: DAC Funding	733 350.98	327 897.62	343 044.11	680 000.00	190 000.00	299 476.28	190 000.00	190 000.00	201 970.00	214 694.11
		Sub-Total: Contracted Services	**742 010**	**337 075**	**353 203**	**709 400.00**	**218 665.00**	**328 074.48**	**218 665.00**	**218 665.00**	**232 440.90**	**247 084.67**
0501/05/1/10/1210	0501/05/ 1/ 10/1210	R & M: Buildings, Fences and Sites	4 899.68	24 671.30	23 598.24	26 000.00	23 400.00	15 331.34	23 400.00	23 400.00	24 874.20	26 441.27
0501/05/1/10/1250	0501/05/ 1/ 10/1250	R & M: Furniture	2 109.88	532.70	2 106.00	3 226.00	3 145.00	490.00	3 145.00	3 145.00	3 343.14	3 553.75
0501/05/1/10/1270	0501/05/ 1/ 10/1270	R & M: Fleet Miscellaneous	4 916.85	903.95	-	5 806.00	5 661.00	3 180.59	5 661.00	5 661.00	6 017.64	6 396.75
0501/05/1/10/1271	0501/05/ 1/ 10/1271	R & M: Fleet	-	381.58	3 766.60	-	9 750.00	-	9 750.00	9 750.00	10 364.25	11 017.20
0501/05/1/10/1283	0501/05/ 1/ 10/1283	R & M: Capacity Building (DAC)	-	-	-	-	100 000.00	-	100 000.00	100 000.00	106 300.00	112 996.90
		Sub-Total: Repairs & Maintenance	**11 926**	**26 490**	**29 471**	**35 032.00**	**141 956.00**	**19 001.93**	**141 956.00**	**141 956.00**	**150 899.23**	**160 405.88**
0501/05/1/12/0300	0501/05/ 1/ 12/0300	Depreciation and Impairments Fixed Assets	655 294.15	466 100.38	926 337.03	861 000.00	861 000.00	477 297.04	861 000.00	861 000.00	861 000.00	861 000.00
		Sub-Total: Depreciation	**655 294**	**466 100**	**926 337**	**861 000.00**	**861 000.00**	**477 297.04**	**861 000.00**	**861 000.00**	**861 000.00**	**861 000.00**
		TOTAL OPERATING EXPENDITURE	**4 947 593**	**3 436 142**	**5 704 027**	**5 830 470**	**5 911 023**	**4 087 108.89**	**5 911 023.00**	**7 841 246.29**	**9 417 973.84**	**9 820 638.27**
		NET OPERATING EXPENDITURE	**4 947 593**	**3 436 142**	**5 704 027**	**5 830 470**	**5 911 023**	**4 087 108.89**	**5 911 023.00**	**7 841 246.29**	**9 417 973.84**	**9 820 638.27**

0501/05/ **LIBRARY MEYERTON**

VOTE NUMBER				FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
VOTE NUMBER				**ACCOUNTING SURPLUS / (DEFICIT)**	**-621 496**	**4 351 407**	**-1 475 328**	**-1 102 859**	**80 588**	**1 137 808.04**	**80 588.00**	**327 692.64**	**1 758 781.73**	**2 364 455.66**
				Accounting Surplus / (Deficit) excl Capital Revenue	-2 371 496	-798 593	-2 375 328	-2 272 859	-1 459 412	-532 191.96	-1 459 412.00	-1 752 307.36	-3 291 218.27	-2 185 544.34
0501/05/3/17/7300	0501/05/	3/	17/7300	Contribution to Capital Budget (Grants and Contributions)	1 750 000.00	5 150 000.00	-	1 670 000.00	1 540 000.00	-	1 540 000.00	2 080 000.00	5 050 000.00	4 550 000.00
0501/05/3/18/2010	0501/05/	3/	18/2010	Offset Depreciation	-	-466 100.38	-926 337.03	-861 000.00	-861 000.00	-574 000.00	-861 000.00	-861 000.00	-861 000.00	-861 000.00
				BUDGET SURPLUS/ (DEFICIT)	**-2 371 496**	**-332 492**	**-2 401 665**	**-1 911 859**	**-598 412**	**1 711 808.04**	**759 588.00**	**-891 307.36**	**-2 430 218.27**	**-1 324 544.34**



LIBRARY HENLEY ON KLIP

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
DSRAC Grant	-	-	-	60 000.00	100 000.00	100 000.00	100 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**60 000.00**	**100 000.00**	**100 000.00**	**100 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
Summary: Capital Transfers (DORA)	-	-	-	60 000.00	100 000.00	100 000.00	100 000.00	50 000.00	50 000.00	50 000.00
Summary: Capital Revenue	-	-	-	60 000.00	100 000.00	100 000.00	100 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**60 000.00**	**100 000.00**	**100 000.00**	**100 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**60 000**	**100 000**	**100 000.00**	**100 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
NET OPERATING INCOME	**-**	**-**	**-**	**60 000**	**100 000**	**100 000.00**	**100 000.00**	**50 000.00**	**50 000.00**	**50 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	332 769.76	267 322.23	269 173.03	405 700.00	343 145.00	241 385.00	343 145.00	668 194.32	714 967.92	765 015.68
Housing Subsidy	3 000.00	3 000.00	500.00	-	-	-	-	-	-	-
Industrial Council Levy	190.40	228.60	176.28	245.00	278.00	159.50	278.00	370.56	396.50	424.25
Leave Bonus	28 144.00	30 533.00	33 037.00	33 808.00	21 001.00	21 001.00	21 001.00	55 682.86	59 580.66	63 751.31
Redemption of Leave	-	-	12 576.22	4 000.00	-	-	-	-	-	-
Telephone Allowance	2 000.00	3 000.00	3 000.00	3 000.00	3 000.00	2 250.00	3 000.00	3 000.00	3 210.00	3 434.70
UIF	3 474.96	4 198.55	3 057.81	4 687.00	3 671.00	2 640.28	3 671.00	7 404.75	7 923.09	8 477.70
Skills Development Levy	3 520.48	4 196.21	3 112.10	4 654.00	3 865.00	2 605.34	3 865.00	7 656.79	8 192.77	8 766.26
Group Insurance	5 337.41	5 716.68	1 017.48	-	-	-	-	-	-	-
Medical Aid Fund	33 055.20	36 216.00	20 216.40	18 887.00	19 401.00	13 491.00	19 401.00	38 802.00	41 518.14	44 424.41
Pension Fund	66 695.20	81 139.08	57 284.48	82 947.00	71 847.00	50 955.66	71 847.00	130 960.29	140 127.51	149 936.43
Sub-Total: Remuneration of Employees	**478 187**	**435 550**	**403 151**	**557 928.00**	**466 208.00**	**334 487.78**	**466 208.00**	**912 071.57**	**975 916.58**	**1 044 230.74**
Computer Requirements / Services	1 455.00	475.00	1 610.00	1 870.00	1 870.00	-	1 870.00	1 870.00	1 987.81	2 113.04
Congresses / Professional Meetings	-	-	-	1 189.00	1 159.00	-	1 159.00	1 159.00	1 232.02	1 309.63
Marketing / Promotions / Advertisements	985.00	2 787.66	909.61	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	2 782.00	34 161.83	25 325.94	28 950.00	28 226.00	19 821.75	28 226.00	28 226.00	30 004.24	31 894.50
Non Capital Assets	5 149.25	1 750.00	1 226.19	4 448.00	4 337.00	-	4 337.00	4 337.00	4 610.23	4 900.68
Rental	3 533.49	20 971.05	28 056.15	34 740.00	36 797.00	14 963.27	36 797.00	36 797.00	39 115.21	41 579.47
Stationery / Printing / Binding	10 435.89	9 977.75	8 428.86	10 615.00	10 350.00	6 991.33	10 350.00	10 350.00	11 002.05	11 695.18
Stores and Materials	310.00	652.60	614.71	1 447.00	3 361.00	831.99	3 361.00	3 361.00	3 572.74	3 797.83
Telecommunications	16 871.11	15 744.71	15 828.64	16 405.00	20 870.00	18 157.70	20 870.00	20 870.00	22 184.81	23 582.45
Sub-Total: General Expenditure	**41 522**	**86 521**	**82 000**	**99 664.00**	**106 970.00**	**60 766.04**	**106 970.00**	**106 970.00**	**113 709.11**	**120 872.78**
Contracted Services: General	1 988.32	4 374.95	3 429.61	6 011.00	7 811.00	4 369.92	7 811.00	7 811.00	8 303.09	8 826.19
Sub-Total: Contracted Services	**1 988**	**4 375**	**3 430**	**6 011.00**	**7 811.00**	**4 369.92**	**7 811.00**	**7 811.00**	**8 303.09**	**8 826.19**
R & M: Buildings, Fences and Sites	41 816.74	63 460.46	93 520.00	107 000.00	58 013.00	3 485.00	58 013.00	58 013.00	61 667.82	65 552.89
R & M: Furniture	4 157.04	1 474.50	2 340.00	8 602.00	8 387.00	-	8 387.00	8 387.00	8 915.38	9 477.05
Sub-Total: Repairs & Maintenance	**45 974**	**64 935**	**95 860**	**115 602.00**	**66 400.00**	**3 485.00**	**66 400.00**	**66 400.00**	**70 583.20**	**75 029.94**
Depreciation and Impairments Fixed Assets	41 080.51	99 797.69	43 096.54	47 000.00	47 000.00	17 273.77	47 000.00	47 000.00	47 000.00	47 000.00
Sub-Total: Depreciation	**41 081**	**99 798**	**43 097**	**47 000.00**	**47 000.00**	**17 273.77**	**47 000.00**	**47 000.00**	**47 000.00**	**47 000.00**
TOTAL OPERATING EXPENDITURE	**608 752**	**691 179**	**627 537**	**826 205**	**694 389**	**420 382.51**	**694 389.00**	**1 140 252.57**	**1 215 511.98**	**1 295 959.66**
NET OPERATING EXPENDITURE	**608 752**	**691 179**	**627 537**	**826 205**	**694 389**	**420 382.51**	**694 389.00**	**1 140 252.57**	**1 215 511.98**	**1 295 959.66**

ACCOUNTING SURPLUS / (DEFICIT)	**-608 752**	**-691 179**	**-627 537**	**-766 205**	**-594 389**	**-320 382.51**	**-594 389.00**	**-1 090 252.57**	**-1 165 511.98**	**-1 245 959.66**
Accounting Surplus / (Deficit) excl Capital Revenue	-608 752	-691 179	-627 537	-826 205	-694 389	-420 382.51	-694 389.00	-1 140 252.57	-1 215 511.98	-1 295 959.66
Contribution to Capital Budget (Grants and Contributions)	-	-	-	60 000.00	100 000.00	-	100 000.00	50 000.00	50 000.00	50 000.00
Offset Depreciation	-	-99 797.69	-43 096.54	-47 000.00	-47 000.00	-31 333.35	-47 000.00	-47 000.00	-47 000.00	-47 000.00
BUDGET SURPLUS/ (DEFICIT)	**-608 752**	**-591 381**	**-670 634**	**-779 205**	**-647 389**	**-289 049.16**	**-541 389.00**	**-1 093 252.57**	**-1 168 511.98**	**-1 248 959.66**



LIBRARY WALKERVILLE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
DSRAC Grant	-	-	-	60 000.00	60 000.00	60 000.00	60 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**60 000.00**	**60 000.00**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
Summary: Capital Transfers (DORA)	-	-	-	60 000.00	60 000.00	60 000.00	60 000.00	50 000.00	50 000.00	50 000.00
Summary: Capital Revenue	-	-	-	60 000.00	60 000.00	60 000.00	60 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**60 000.00**	**60 000.00**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**60 000**	**60 000**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
NET OPERATING INCOME	**-**	**-**	**-**	**60 000**	**60 000**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	383 629.22	329 132.98	496 160.88	524 945.00	522 924.00	391 677.56	522 924.00	554 299.44	593 100.40	634 617.43
Industrial Council Levy	142.80	228.60	244.08	245.00	278.00	195.75	278.00	277.92	297.37	318.19
Leave Bonus	28 924.00	37 740.00	40 505.00	43 745.00	43 577.00	43 577.00	43 577.00	46 191.62	49 425.03	52 884.79
Redemption of Leave	3 244.01	-	-	7 206.00	-	-	-	-	-	-
UIF	3 877.30	4 474.19	4 562.45	4 912.00	4 933.00	3 476.94	4 933.00	4 997.81	5 347.66	5 722.00
Skills Development Levy	3 937.45	4 939.77	5 276.47	6 204.00	6 111.00	4 377.74	6 111.00	6 451.17	6 902.75	7 385.95
Medical Aid Fund	41 428.80	35 596.80	38 448.00	44 461.00	44 626.00	31 080.60	44 626.00	44 626.00	47 749.82	51 092.31
Pension Fund	73 479.88	93 760.14	100 698.78	115 488.00	115 043.00	80 931.06	115 043.00	121 945.88	130 482.09	139 615.83
Sub-Total: Remuneration of Employees	**538 663**	**505 872**	**685 896**	**747 206.00**	**737 492.00**	**555 316.65**	**737 492.00**	**778 789.84**	**833 305.13**	**891 636.49**
Computer Requirements / Services	1 870.00	712.25	2 465.00	2 714.00	2 714.00	-	2 714.00	2 714.00	2 884.98	3 066.74
Congresses / Professional Meetings	198.60	150.00	1 675.00	1 189.00	3 109.00	3 177.00	3 109.00	3 109.00	3 304.87	3 513.07
Marketing / Promotions / Advertisements	4 935.59	3 375.45	1 808.36	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	538.41	29 556.48	9 543.64	28 950.00	28 226.00	23 161.71	28 226.00	28 226.00	30 004.24	31 894.50
Non Capital Assets	5 577.00	2 760.00	4 589.47	9 650.00	5 509.00	-	5 509.00	5 509.00	5 856.07	6 225.00
Rental	9 907.88	21 147.16	22 951.16	28 950.00	28 226.00	14 962.74	28 226.00	28 226.00	30 004.24	31 894.50
Stationery / Printing / Binding	7 694.88	9 800.08	10 663.57	10 615.00	10 350.00	6 813.83	10 350.00	10 350.00	11 002.05	11 695.18
Stores and Materials	2 448.35	2 212.79	3 586.73	2 895.00	6 723.00	1 142.44	6 723.00	6 723.00	7 146.55	7 596.78
Telecommunications	1 159.24	-	513.16	1 447.00	1 411.00	-	1 411.00	1 411.00	1 499.89	1 594.39
Sub-Total: General Expenditure	**34 330**	**69 714**	**57 796**	**86 410.00**	**86 268.00**	**49 257.72**	**86 268.00**	**86 268.00**	**91 702.88**	**97 480.17**
Contracted Services: General	5 594.27	5 545.02	5 764.31	9 800.00	9 555.00	5 454.00	9 555.00	9 555.00	10 156.97	10 796.85
Sub-Total: Contracted Services	**5 594**	**5 545**	**5 764**	**9 800.00**	**9 555.00**	**5 454.00**	**9 555.00**	**9 555.00**	**10 156.97**	**10 796.85**
R & M: Buildings, Fences and Sites	33 209.15	11 075.42	6 595.70	64 000.00	53 550.00	1 720.09	53 550.00	53 550.00	56 923.65	60 509.84
R & M: Furniture	2 630.00	985.27	950.70	3 763.00	3 669.00	3 361.89	3 669.00	3 669.00	3 900.15	4 145.86
Sub-Total: Repairs & Maintenance	**35 839**	**12 061**	**7 546**	**67 763.00**	**57 219.00**	**5 081.98**	**57 219.00**	**57 219.00**	**60 823.80**	**64 655.70**
Depreciation and Impairments Fixed Assets	33 098.80	87 644.89	30 020.87	42 000.00	42 000.00	11 178.76	42 000.00	42 000.00	42 000.00	42 000.00
Sub-Total: Depreciation	**33 099**	**87 645**	**30 021**	**42 000.00**	**42 000.00**	**11 178.76**	**42 000.00**	**42 000.00**	**42 000.00**	**42 000.00**
TOTAL OPERATING EXPENDITURE	**647 526**	**680 837**	**787 023**	**953 179**	**932 534**	**626 289.11**	**932 534.00**	**973 831.84**	**1 037 988.78**	**1 106 569.21**
NET OPERATING EXPENDITURE	**647 526**	**680 837**	**787 023**	**953 179**	**932 534**	**626 289.11**	**932 534.00**	**973 831.84**	**1 037 988.78**	**1 106 569.21**

ACCOUNTING SURPLUS / (DEFICIT)	**-647 526**	**-680 837**	**-787 023**	**-893 179**	**-872 534**	**-566 289.11**	**-872 534.00**	**-923 831.84**	**-987 988.78**	**-1 056 569.21**
Accounting Surplus / (Deficit) excl Capital Revenue	-647 526	-680 837	-787 023	-953 179	-932 534	-626 289.11	-932 534.00	-973 831.84	-1 037 988.78	-1 106 569.21
Contribution to Capital Budget (Grants and Contributions)	-	-	-	60 000.00	60 000.00	-	60 000.00	50 000.00	50 000.00	50 000.00
Offset Depreciation	-	-87 644.89	-30 020.87	-42 000.00	-42 000.00	-28 000.00	-42 000.00	-42 000.00	-42 000.00	-42 000.00
BUDGET SURPLUS/ (DEFICIT)	**-647 526**	**-593 192**	**-817 044**	**-911 179**	**-890 534**	**-538 289.11**	**-854 534.00**	**-931 831.84**	**-995 988.78**	**-1 064 569.21**



LIBRARY RANDVAAL

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
DSRAC Grant	-	-	-	60 000.00	60 000.00	60 000.00	60 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**60 000.00**	**60 000.00**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
Summary: Capital Transfers (DORA)	-	-	-	60 000.00	60 000.00	60 000.00	60 000.00	50 000.00	50 000.00	50 000.00
Summary: Capital Revenue	-	-	-	60 000.00	60 000.00	60 000.00	60 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**60 000.00**	**60 000.00**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**60 000**	**60 000**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
NET OPERATING INCOME	**-**	**-**	**-**	**60 000**	**60 000**	**60 000.00**	**60 000.00**	**50 000.00**	**50 000.00**	**50 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	258 975.58	337 947.37	510 376.48	539 097.00	534 108.00	401 047.00	534 108.00	566 154.48	605 785.29	648 190.26
Housing Subsidy	-	5 736.00	6 264.00	8 000.00	8 400.00	6 300.00	8 400.00	8 400.00	8 988.00	9 617.16
Industrial Council Levy	142.80	228.60	244.08	245.00	278.00	195.75	278.00	277.92	297.37	318.19
Leave Bonus	19 612.00	38 952.00	41 597.00	44 925.00	44 509.00	44 509.00	44 509.00	47 179.54	50 482.11	54 015.86
Redemption of Leave	5 215.06	-	-	11 658.00	-	-	-	-	-	-
UIF	2 456.80	4 398.46	4 555.76	5 790.00	5 790.00	3 542.86	5 790.00	5 790.00	6 195.30	6 628.97
Skills Development Levy	2 379.21	4 909.68	5 244.99	6 211.00	6 043.00	4 344.76	6 043.00	6 389.99	6 837.29	7 315.90
Group Insurance	-	-	-	3 603.00	3 570.00	-	3 570.00	3 783.69	4 048.55	4 331.95
Medical Aid Fund	-	13 978.80	14 979.60	17 453.00	17 265.00	11 773.80	17 265.00	17 265.00	18 473.55	19 766.70
Pension Fund	51 905.04	102 833.28	109 816.08	118 601.00	117 504.00	88 131.34	117 504.00	124 553.99	133 272.76	142 601.86
Sub-Total: Remuneration of Employees	**340 686**	**508 984**	**693 078**	**755 583.00**	**737 467.00**	**559 844.51**	**737 467.00**	**779 794.61**	**834 380.23**	**892 786.85**
Computer Requirements / Services	1 015.00	2 217.00	2 299.00	2 895.00	2 985.00	-	2 985.00	2 985.00	3 173.06	3 372.96
Congresses / Professional Meetings	200.00	890.35	-	1 189.00	1 159.00	1 082.09	1 159.00	1 159.00	1 232.02	1 309.63
Marketing / Promotions / Advertisements	4 727.69	3 851.67	2 245.75	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	561.40	31 378.57	3 782.57	28 950.00	28 226.00	4 318.06	28 226.00	28 226.00	30 004.24	31 894.50
Non Capital Assets	-	700.88	1 401.75	2 412.00	2 352.00	1 106.00	2 352.00	2 352.00	2 500.18	2 657.69
Rental	7 929.48	20 917.31	22 444.92	28 950.00	28 226.00	14 963.11	28 226.00	28 226.00	30 004.24	31 894.50
Stationery / Printing / Binding	12 290.46	7 535.29	12 890.82	10 615.00	12 300.00	5 981.86	12 300.00	12 300.00	13 074.90	13 898.62
Stores and Materials	3 991.17	4 458.17	3 471.92	5 790.00	5 645.00	3 357.18	5 645.00	5 645.00	6 000.64	6 378.68
Telecommunications	17 571.03	9 307.53	14 518.80	17 370.00	16 936.00	-	16 936.00	16 936.00	18 002.97	19 137.15
Sub-Total: General Expenditure	**48 286**	**81 257**	**63 056**	**98 171.00**	**97 829.00**	**30 808.30**	**97 829.00**	**97 829.00**	**103 992.23**	**110 543.74**
Contracted Services: General	477.46	4 917.71	8 624.00	6 011.00	15 611.00	5 334.00	15 611.00	15 611.00	16 594.49	17 639.95
Sub-Total: Contracted Services	**477**	**4 918**	**8 624**	**6 011.00**	**15 611.00**	**5 334.00**	**15 611.00**	**15 611.00**	**16 594.49**	**17 639.95**
R & M: Buildings, Fences and Sites	12 092.49	17 560.09	11 333.99	22 000.00	11 700.00	3 965.80	11 700.00	11 700.00	12 437.10	13 220.64
R & M: Furniture	3 471.67	-	4 813.42	6 559.00	4 445.00	-	4 445.00	4 445.00	4 725.04	5 022.71
Sub-Total: Repairs & Maintenance	**15 564**	**17 560**	**16 147**	**28 559.00**	**16 145.00**	**3 965.80**	**16 145.00**	**16 145.00**	**17 162.14**	**18 243.35**
Depreciation and Impairments Fixed Assets	180 779.21	203 142.31	134 490.86	264 000.00	264 000.00	66 187.61	264 000.00	264 000.00	264 000.00	264 000.00
Sub-Total: Depreciation	**180 779**	**203 142**	**134 491**	**264 000.00**	**264 000.00**	**66 187.61**	**264 000.00**	**264 000.00**	**264 000.00**	**264 000.00**
TOTAL OPERATING EXPENDITURE	**585 794**	**815 861**	**915 396**	**1 152 324**	**1 131 052**	**666 140.22**	**1 131 052.00**	**1 173 379.61**	**1 236 129.08**	**1 303 213.88**
Departmental Charges: Water	18 293.90	34 513.32	32 647.19	26 468.00	26 468.00	57 163.79	26 468.00	28 320.76	30 303.21	32 424.44
Sub-Total: Departmental Charges	**18 294**	**34 513**	**32 647**	**26 468.00**	**26 468.00**	**57 163.79**	**26 468.00**	**28 320.76**	**30 303.21**	**32 424.44**
NET OPERATING EXPENDITURE	**604 087**	**850 374**	**948 043**	**1 178 792**	**1 157 520**	**723 304.01**	**1 157 520.00**	**1 201 700.37**	**1 266 432.30**	**1 335 638.32**

ACCOUNTING SURPLUS / (DEFICIT)	**-604 087**	**-850 374**	**-948 043**	**-1 118 792**	**-1 097 520**	**-663 304.01**	**-1 097 520.00**	**-1 151 700.37**	**-1 216 432.30**	**-1 285 638.32**
Accounting Surplus / (Deficit) excl Capital Revenue	-604 087	-850 374	-948 043	-1 178 792	-1 157 520	-723 304.01	-1 157 520.00	-1 201 700.37	-1 266 432.30	-1 335 638.32
Contribution to Capital Budget (Grants and Contributions)	-	-	-	60 000.00	60 000.00	-	60 000.00	50 000.00	50 000.00	50 000.00
Offset Depreciation	-	-203 142.31	-134 490.86	-264 000.00	-264 000.00	-176 000.00	-264 000.00	-264 000.00	-264 000.00	-264 000.00
BUDGET SURPLUS/ (DEFICIT)	**-604 087**	**-647 232**	**-1 082 534**	**-914 792**	**-893 520**	**-487 304.01**	**-1 301 520.00**	**-937 700.37**	**-1 002 432.30**	**-1 071 638.32**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

SICELO LIBRARY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Public Donations (Capital Infrastructure)	-	-	-	-	9 800.00	-	9 800.00	-	-	-
Other Cash Donations and Contributions (Capex)	-	-	-	-	-	9 800.00	-	-	-	-
Sub-Total: Public Donations	**-**	**-**	**-**	**-**	**9 800.00**	**9 800.00**	**9 800.00**	**-**	**-**	**-**
DSRAC Grant	-	-	-	150 000.00	150 000.00	150 000.00	150 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**150 000.00**	**150 000.00**	**150 000.00**	**150 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
Summary: Capital Transfers (DORA)	-	-	-	150 000.00	150 000.00	150 000.00	150 000.00	50 000.00	50 000.00	50 000.00
Summary: Capital Revenue	-	-	-	150 000.00	159 800.00	159 800.00	159 800.00	50 000.00	50 000.00	50 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**150 000.00**	**150 000.00**	**150 000.00**	**150 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**150 000**	**159 800**	**159 800.00**	**159 800.00**	**50 000.00**	**50 000.00**	**50 000.00**
NET OPERATING INCOME	**-**	**-**	**-**	**150 000**	**159 800**	**159 800.00**	**159 800.00**	**50 000.00**	**50 000.00**	**50 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Computer Requirements / Services	520.00	-	3 997.00	9 650.00	9 650.00	-	9 650.00	9 650.00	10 257.95	10 904.20
Congresses / Professional Meetings	130.05	-	-	1 189.00	1 159.00	-	1 159.00	1 159.00	1 232.02	1 309.63
Marketing / Promotions / Advertisements	-	4 093.75	1 690.17	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	-	50 781.46	45 629.90	82 025.00	79 974.00	1 516.60	79 974.00	79 974.00	85 012.36	90 368.14
Non Capital Assets	12 365.73	8 112.46	2 280.71	11 580.00	5 441.00	-	5 441.00	5 441.00	5 783.78	6 148.16
Rental	3 965.68	14 524.17	16 833.69	28 950.00	28 226.00	14 963.28	28 226.00	28 226.00	30 004.24	31 894.50
Stationery / Printing / Binding	3 493.84	9 429.12	8 447.62	11 580.00	13 241.00	7 705.95	13 241.00	13 241.00	14 075.18	14 961.92
Stores and Materials	2 519.61	2 697.57	3 660.26	2 806.00	8 586.00	2 372.33	8 586.00	8 586.00	9 126.92	9 701.91
Telecommunications	24 120.96	-	18 248.10	33 775.00	32 931.00	-	32 931.00	32 931.00	35 005.65	37 211.01
Sub-Total: General Expenditure	**47 116**	**89 639**	**100 787**	**181 555.00**	**179 208.00**	**26 558.16**	**179 208.00**	**179 208.00**	**190 498.10**	**202 499.48**
Contracted Services: General	1 845.00	1 598.95	2 844.00	6 011.00	5 861.00	1 935.00	5 861.00	5 861.00	6 230.24	6 622.75
Sub-Total: Contracted Services	**1 845**	**1 599**	**2 844**	**6 011.00**	**5 861.00**	**1 935.00**	**5 861.00**	**5 861.00**	**6 230.24**	**6 622.75**
R & M: Buildings, Fences and Sites	1 357.11	5 297.88	7 115.66	12 000.00	11 700.00	435.00	11 700.00	11 700.00	12 437.10	13 220.64
R & M: Furniture	1 940.25	-	1 998.00	3 011.00	986.00	-	986.00	986.00	1 048.12	1 114.15
Sub-Total: Repairs & Maintenance	**3 297**	**5 298**	**9 114**	**15 011.00**	**12 686.00**	**435.00**	**12 686.00**	**12 686.00**	**13 485.22**	**14 334.79**
Depreciation and Impairments Fixed Assets	267 619.55	98 862.74	42 837.04	512 000.00	512 000.00	13 981.64	512 000.00	512 000.00	512 000.00	512 000.00
Sub-Total: Depreciation	**267 620**	**98 863**	**42 837**	**512 000.00**	**512 000.00**	**13 981.64**	**512 000.00**	**512 000.00**	**512 000.00**	**512 000.00**
TOTAL OPERATING EXPENDITURE	**319 878**	**195 398**	**155 582**	**714 577**	**709 755**	**42 909.80**	**709 755.00**	**709 755.00**	**722 213.57**	**735 457.02**
NET OPERATING EXPENDITURE	**319 878**	**195 398**	**155 582**	**714 577**	**709 755**	**42 909.80**	**709 755.00**	**709 755.00**	**722 213.57**	**735 457.02**

ACCOUNTING SURPLUS / (DEFICIT)	**-319 878**	**-195 398**	**-155 582**	**-564 577**	**-549 955**	**116 890.20**	**-549 955.00**	**-659 755.00**	**-672 213.57**	**-685 457.02**
Accounting Surplus / (Deficit) excl Capital Revenue	-319 878	-195 398	-155 582	-714 577	-709 755	-42 909.80	-709 755.00	-709 755.00	-722 213.57	-735 457.02
Contribution to Capital Budget (Grants and Contributions)	-	-	-	150 000.00	159 800.00	-	159 800.00	50 000.00	50 000.00	50 000.00
Offset Depreciation	-	-98 862.74	-42 837.04	-512 000.00	-512 000.00	-341 333.35	-512 000.00	-512 000.00	-512 000.00	-512 000.00
BUDGET SURPLUS/ (DEFICIT)	**-319 878**	**-96 535**	**-198 419**	**-202 577**	**-197 755**	**458 223.55**	**-902 155.00**	**-197 755.00**	**-210 213.57**	**-223 457.02**



LAKESIDE LIBRARY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
DSRAC Grant	-	-	-	800 000.00	800 000.00	800 000.00	800 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**-**	**800 000.00**	**800 000.00**	**800 000.00**	**800 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
Summary: Capital Transfers (DORA)	-	-	-	800 000.00	800 000.00	800 000.00	800 000.00	50 000.00	50 000.00	50 000.00
Summary: Capital Revenue	-	-	-	800 000.00	800 000.00	800 000.00	800 000.00	50 000.00	50 000.00	50 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**-**	**800 000.00**	**800 000.00**	**800 000.00**	**800 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**-**	**800 000**	**800 000**	**800 000.00**	**800 000.00**	**50 000.00**	**50 000.00**	**50 000.00**
NET OPERATING INCOME	**-**	**-**	**-**	**800 000**	**800 000**	**800 000.00**	**800 000.00**	**50 000.00**	**50 000.00**	**50 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	-	-	-	930 113.00	650 064.00	492 090.00	650 064.00	689 067.84	737 302.59	788 913.77
Housing Subsidy	-	-	-	24 000.00	4 200.00	3 150.00	4 200.00	4 200.00	4 494.00	4 808.58
Industrial Council Levy	-	-	-	492.00	371.00	261.00	371.00	370.56	396.50	424.25
Leave Bonus	-	-	-	77 509.00	54 172.00	53 035.00	54 172.00	57 422.32	61 441.88	65 742.81
UIF	-	-	-	8 723.00	6 410.00	4 609.31	6 410.00	6 560.99	7 020.26	7 511.68
Skills Development Levy	-	-	-	11 196.00	7 488.00	5 452.01	7 488.00	7 910.18	8 463.89	9 056.37
Medical Aid Fund	-	-	-	88 000.00	40 328.00	33 364.20	40 328.00	40 328.00	43 150.96	46 171.53
Pension Fund	-	-	-	174 971.00	124 867.00	94 328.40	124 867.00	132 358.72	141 623.83	151 537.50
Sub-Total: Remuneration of Employees	**-**	**-**	**-**	**1 315 004.00**	**887 900.00**	**686 289.92**	**887 900.00**	**938 218.61**	**1 003 893.92**	**1 074 166.49**
Computer Requirements / Services	-	-	-	9 650.00	9 637.00	523.68	9 637.00	9 637.00	10 244.13	10 889.51
Congresses / Professional Meetings	-	-	1 068.68	48 250.00	1 219.00	-	1 219.00	1 219.00	1 295.80	1 377.43
Marketing / Promotions / Advertisements	-	-	3 342.89	9 650.00	9 409.00	6 212.01	9 409.00	9 409.00	10 001.77	10 631.88
Periodicals / Reference Books / Magazines	-	-	21 252.45	28 950.00	28 226.00	6 568.60	28 226.00	28 226.00	30 004.24	31 894.50
Non Capital Assets	-	-	2 674.64	38 600.00	37 635.00	5 908.77	37 635.00	37 635.00	40 006.01	42 526.38
Rental	-	-	-	38 600.00	37 635.00	-	37 635.00	37 635.00	40 006.01	42 526.38
Stationery / Printing / Binding	-	-	11 505.36	14 475.00	28 738.00	15 873.73	28 738.00	28 738.00	30 548.49	32 473.05
Stores and Materials	-	-	6 126.27	19 300.00	18 818.00	5 987.78	18 818.00	18 818.00	20 003.53	21 263.76
Telecommunications	-	-	9 566.55	33 775.00	32 931.00	705.24	32 931.00	32 931.00	35 005.65	37 211.01
Uniforms / Protective Clothing	-	-	4 755.31	-	-	-	-	-	-	-
Sub-Total: General Expenditure	**-**	**-**	**60 292**	**241 250.00**	**204 248.00**	**41 779.81**	**204 248.00**	**204 248.00**	**217 115.62**	**230 793.91**
Contracted Services: General	-	-	5 729.30	49 000.00	47 775.00	6 014.00	47 775.00	47 775.00	50 784.83	53 984.27
Sub-Total: Contracted Services	**-**	**-**	**5 729**	**49 000.00**	**47 775.00**	**6 014.00**	**47 775.00**	**47 775.00**	**50 784.83**	**53 984.27**
R & M: Buildings, Fences and Sites	-	-	-	10 000.00	48 750.00	9 116.80	48 750.00	48 750.00	51 821.25	55 085.99
Sub-Total: Repairs & Maintenance	**-**	**-**	**-**	**10 000.00**	**48 750.00**	**9 116.80**	**48 750.00**	**48 750.00**	**51 821.25**	**55 085.99**
Depreciation and Impairments Fixed Assets	-	-	-	-	-	786.89	-	-	-	-
Sub-Total: Depreciation	**-**	**-**	**-**	**-**	**-**	**786.89**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**-**	**-**	**66 021**	**1 615 254**	**1 188 673**	**743 987.42**	**1 188 673.00**	**1 238 991.61**	**1 323 615.62**	**1 414 030.66**
NET OPERATING EXPENDITURE	**-**	**-**	**66 021**	**1 615 254**	**1 188 673**	**743 987.42**	**1 188 673.00**	**1 238 991.61**	**1 323 615.62**	**1 414 030.66**

ACCOUNTING SURPLUS / (DEFICIT)	**-**	**-**	**-66 021**	**-815 254**	**-388 673**	**56 012.58**	**-388 673.00**	**-1 188 991.61**	**-1 273 615.62**	**-1 364 030.66**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-66 021	-1 615 254	-1 188 673	-743 987.42	-1 188 673.00	-1 238 991.61	-1 323 615.62	-1 414 030.66
Contribution to Capital Budget (Grants and Contributions)	-	-	-	300 000.00	800 000.00	-	800 000.00	50 000.00	50 000.00	50 000.00
BUDGET SURPLUS/ (DEFICIT)	**-**	**-**	**-66 021**	**-1 115 254**	**-1 188 673**	**56 012.58**	**411 327.00**	**-1 238 991.61**	**-1 323 615.62**	**-1 414 030.66**



CEMETRIES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Cemetery Income	482 032.53	498 600.86	613 078.26	703 823.00	703 823.00	480 458.37	703 823.00	753 090.61	805 806.95	862 213.44
Sub-Total: Other Income	**482 033**	**498 601**	**613 078**	**703 823.00**	**703 823.00**	**480 458.37**	**703 823.00**	**753 090.61**	**805 806.95**	**862 213.44**
TOTAL OPERATING INCOME	**482 033**	**498 601**	**613 078**	**703 823**	**703 823**	**480 458.37**	**703 823.00**	**753 090.61**	**805 806.95**	**862 213.44**
Summary: Operating Income EXCL Capital Revenue	482 033	498 601	613 078	703 823	703 823	480 458.37	703 823.00	753 090.61	805 806.95	862 213.44
NET OPERATING INCOME	**482 033**	**498 601**	**613 078**	**703 823**	**703 823**	**480 458.37**	**703 823.00**	**753 090.61**	**805 806.95**	**862 213.44**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Stores and Materials	-	261.40	-	9 650.00	9 409.00	632.90	9 409.00	9 409.00	10 001.77	10 631.88
Sub-Total: General Expenditure	**-**	**261**	**-**	**9 650.00**	**9 409.00**	**632.90**	**9 409.00**	**9 409.00**	**10 001.77**	**10 631.88**
Contracted Services: General	221 817.01	266 491.23	367 013.18	441 000.00	429 975.00	222 090.82	429 975.00	429 975.00	457 063.43	485 858.42
Sub-Total: Contracted Services	**221 817**	**266 491**	**367 013**	**441 000.00**	**429 975.00**	**222 090.82**	**429 975.00**	**429 975.00**	**457 063.43**	**485 858.42**
R & M: Buildings, Fences and Sites	3 525.68	-	50 504.34	76 000.00	74 100.00	7 329.65	74 100.00	74 100.00	78 768.30	83 730.70
R & M: Furniture	-	-	-	1 691.00	1 649.00	-	1 649.00	1 649.00	1 752.89	1 863.32
Sub-Total: Repairs & Maintenance	**3 526**	**-**	**50 504**	**77 691.00**	**75 749.00**	**7 329.65**	**75 749.00**	**75 749.00**	**80 521.19**	**85 594.02**
Depreciation and Impairments Fixed Assets	109 034.10	109 040.70	190 633.20	151 000.00	151 000.00	95 396.49	151 000.00	151 000.00	151 000.00	151 000.00
Sub-Total: Depreciation	**109 034**	**109 041**	**190 633**	**151 000.00**	**151 000.00**	**95 396.49**	**151 000.00**	**151 000.00**	**151 000.00**	**151 000.00**
TOTAL OPERATING EXPENDITURE	**334 377**	**375 793**	**608 151**	**679 341**	**666 133**	**325 449.86**	**666 133.00**	**666 133.00**	**698 586.38**	**733 084.32**
Departmental Charges: Electricity	-	-	737.20	-	-	1 425.72	-	-	-	-
Departmental Charges: Water	23 970.35	-278.44	4 942.36	33 481.00	33 481.00	25 089.74	33 481.00	35 824.67	38 332.40	41 015.66
Sub-Total: Departmental Charges	**23 970**	**-278**	**5 680**	**33 481.00**	**33 481.00**	**26 515.46**	**33 481.00**	**35 824.67**	**38 332.40**	**41 015.66**
NET OPERATING EXPENDITURE	**358 347**	**375 515**	**613 830**	**712 822**	**699 614**	**351 965.32**	**699 614.00**	**701 957.67**	**736 918.78**	**774 099.99**

ACCOUNTING SURPLUS / (DEFICIT)	**123 685**	**123 086**	**-752**	**-8 999**	**4 209**	**128 493.05**	**4 209.00**	**51 132.94**	**68 888.18**	**88 113.45**
Accounting Surplus / (Deficit) excl Capital Revenue	123 685	123 086	-752	-8 999	4 209	128 493.05	4 209.00	51 132.94	68 888.18	88 113.45
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	150 000.00	150 000.00	-	150 000.00	150 000.00	-	-
Offset Depreciation	-	-109 040.70	-190 633.20	-151 000.00	-151 000.00	-100 666.65	-151 000.00	-151 000.00	-151 000.00	-151 000.00
BUDGET SURPLUS/ (DEFICIT)	**123 685**	**232 127**	**-191 385**	**-7 999**	**5 209**	**229 159.70**	**3 209.00**	**52 132.94**	**219 888.18**	**239 113.45**



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

SOCIAL SERVICES ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Other Cash Donations and Contributions (Opex)	-	-	85 136.32	-	-	-	-	-	-	-
Sub-Total: Public Donations	**-**	**-**	**85 136**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
HIV Programme Grant	185 000.00	-	-	303 534.00	303 534.00	-	303 534.00	-	-	-
Sub-Total: District Municipality Grants (Opex)	**185 000**	**-**	**-**	**303 534.00**	**303 534.00**	**-**	**303 534.00**	**-**	**-**	**-**
Summary: Operating Transfers	185 000	-	-	303 534	303 534	-	303 534.00	-	-	-
Sub-Total: Government Grants and Subsidies	**185 000**	**-**	**-**	**303 534.00**	**303 534.00**	**-**	**303 534.00**	**-**	**-**	**-**
TOTAL OPERATING INCOME	**185 000**	**-**	**85 136**	**303 534**	**303 534**	**-**	**303 534.00**	**-**	**-**	**-**
Summary: Operating Income EXCL Capital Revenue	185 000	-	85 136	303 534	303 534	-	303 534.00	-	-	-
NET OPERATING INCOME	**185 000**	**-**	**85 136**	**303 534**	**303 534**	**-**	**303 534.00**	**-**	**-**	**-**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	2 000.00	21 000.00	-	21 000.00	2 000.00	2 140.00	2 289.80
Basic Salaries	2 389 827.55	1 641 079.50	2 497 084.36	3 422 263.00	2 779 908.00	2 141 972.92	2 779 908.00	3 039 407.00	3 252 165.49	3 479 817.07
Housing Subsidy	4 842.00	4 632.00	5 052.00	24 000.00	8 400.00	7 700.00	8 400.00	16 800.00	17 976.00	19 234.32
Industrial Council Levy	612.85	615.95	664.44	1 061.00	926.00	594.50	926.00	926.40	991.25	1 060.64
Leave Bonus	107 472.00	130 117.00	125 750.00	184 069.00	134 553.00	111 552.00	134 553.00	168 195.50	179 969.19	192 567.03
Redemption of Leave	-	-	10 742.54	-	-	-	-	-	-	-
Telephone Allowance	39 141.94	54 000.00	47 779.83	50 400.00	45 000.00	34 582.26	45 000.00	45 000.00	48 150.00	51 520.50
Travelling Allowance	297 931.13	419 348.70	370 347.39	442 000.00	362 000.00	276 967.68	362 000.00	362 000.00	387 340.00	414 453.80
UIF	13 330.64	14 184.61	14 694.58	21 679.00	16 245.00	12 096.59	16 245.00	17 342.94	18 556.95	19 855.94
Skills Development Levy	25 009.48	28 961.48	29 807.56	44 363.00	35 643.00	24 692.34	35 643.00	37 820.04	40 467.44	43 300.16
Medical Aid Fund	93 013.20	107 215.20	115 855.20	214 210.00	138 144.00	99 664.20	138 144.00	138 144.00	147 814.08	158 161.07
Pension Fund	447 719.14	503 482.00	520 053.32	717 473.00	590 513.00	429 396.90	590 513.00	639 360.13	684 115.33	732 003.41
Sub-Total: Remuneration of Employees	**3 418 900**	**2 903 636**	**3 737 831**	**5 123 518.00**	**4 132 332.00**	**3 139 219.39**	**4 132 332.00**	**4 466 996.00**	**4 779 685.73**	**5 114 263.73**
Bursaries and Student Practical Work	-	-	81 383.48	318 450.00	310 489.00	3 920.67	310 489.00	310 489.00	330 049.81	350 842.94
Computer Requirements / Services	4 471.05	3 108.00	698.25	9 314.00	9 081.00	1 282.35	9 081.00	9 081.00	9 653.10	10 261.25
Congresses / Professional Meetings	21 870.05	9 040.66	4 220.38	37 635.00	41 694.00	35 735.44	41 694.00	41 694.00	44 320.72	47 112.93
Employee Assistance Programme	17 878.93	2 696.80	-	-	-	-	-	-	-	-
Fleet - Fuel	-	22 703.99	37 334.64	37 635.00	38 644.00	30 237.67	38 644.00	38 644.00	41 078.57	43 666.52
Fleet - Oil	-	-	-	255.00	249.00	-	249.00	249.00	264.69	281.36
Entertainment	32 510.36	72 885.37	58 451.48	58 700.00	57 233.00	31 202.29	57 233.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	55 233.00	58 838.68	62 671.52
HIV Programme	4 880.60	130 867.62	55 277.32	292 395.00	285 085.00	-	285 085.00	285 085.00	303 045.36	322 137.21
License Fees	-	-	-	1 145.00	1 116.00	696.00	1 116.00	1 116.00	1 186.31	1 261.05
Marketing / Promotions / Advertisements	2 968.88	2 016.09	-	-	-	-	-	-	-	-
Pauper / Indigent Burials	116 900.00	173 100.00	159 500.00	186 245.00	181 589.00	115 000.00	181 589.00	181 589.00	193 029.11	205 189.94
Periodicals / Reference Books / Magazines	969.20	938.00	3 116.40	1 030.00	3 004.00	1 415.00	3 004.00	3 004.00	3 193.25	3 394.43
Public Driver Permit (PDP)	-	-	926.00	27 985.00	14 285.00	982.00	14 285.00	14 285.00	15 184.96	16 141.61
ECD Unit	-	-	-	410 125.00	504 247.00	265 803.67	504 247.00	504 247.00	536 014.56	569 783.48
Social Services Programme	19 694.82	58 960.39	300 861.30	96 500.00	53 088.00	28 460.00	53 088.00	53 088.00	56 432.54	59 987.79
Non Capital Assets	8 615.00	12 145.09	19 764.76	22 195.00	21 640.00	14 391.61	21 640.00	21 640.00	23 003.32	24 452.53
Rental	20 119.86	52 888.29	49 389.53	61 760.00	60 216.00	38 640.16	60 216.00	60 216.00	64 009.61	68 042.21
Stationery / Printing / Binding	10 181.38	10 790.10	14 710.20	11 580.00	14 291.00	10 515.06	14 291.00	14 291.00	15 191.33	16 148.39
Stores and Materials	4 855.92	12 789.40	11 177.09	12 545.00	15 231.00	13 708.70	15 231.00	15 231.00	16 190.55	17 210.56
Telecommunications	109 355.47	106 426.07	135 250.74	109 045.00	106 319.00	72 198.46	106 319.00	106 319.00	113 017.10	120 137.17
Tracking	4 450.29	596.32	3 978.93	6 582.00	6 417.00	5 955.09	6 417.00	6 417.00	6 821.27	7 251.01
Uniforms / Protective Clothing	438.60	476.00	1 296.00	1 487.00	1 450.00	1 008.24	1 450.00	1 450.00	1 541.35	1 638.46
Sub-Total: General Expenditure	**380 160**	**672 428**	**937 337**	**1 702 608.00**	**1 725 368.00**	**671 152.41**	**1 725 368.00**	**1 725 368.00**	**1 834 066.18**	**1 949 612.35**
Interest: External Borrowings	-	-	-	17 763.00	17 763.00	19 067.21	17 763.00	19 855.41	57 547.81	52 789.19
Sub-Total: Interest External Borrowings	**-**	**-**	**-**	**17 763.00**	**17 763.00**	**19 067.21**	**17 763.00**	**19 855.41**	**57 547.81**	**52 789.19**
Contracted Services: General	15 977.64	13 576.50	83 768.69	17 640.00	63 688.00	16 812.86	63 688.00	63 688.00	67 700.34	71 965.47
Sub-Total: Contracted Services	**15 978**	**13 577**	**83 769**	**17 640.00**	**63 688.00**	**16 812.86**	**63 688.00**	**63 688.00**	**67 700.34**	**71 965.47**
R & M: Buildings, Fences and Sites	9 020.89	30 350.02	57 933.08	172 000.00	165 700.00	138 611.33	165 700.00	165 700.00	176 139.10	187 235.86
R & M: EPWP	-	-	-	240 000.00	424 125.00	232 636.64	424 125.00	424 125.00	450 844.88	479 248.10
R & M: Furniture	-	-	-	2 194.00	2 139.00	550.00	2 139.00	2 139.00	2 273.76	2 417.00

SOCIAL SERVICES ADMIN

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
R & M: Fleet Miscellaneous	7 329.26	7 297.31	4 320.17	13 000.00	12 675.00	1 124.95	12 675.00	12 675.00	13 473.53	14 322.36
Sub-Total: Repairs & Maintenance	**16 350**	**37 647**	**62 253**	**687 194.00**	**604 639.00**	**372 922.92**	**604 639.00**	**604 639.00**	**642 731.26**	**683 223.33**
Depreciation and Impairments Fixed Assets	517 710.46	706 198.07	684 981.04	599 000.00	599 000.00	347 563.51	599 000.00	599 000.00	599 000.00	599 000.00
Sub-Total: Depreciation	**517 710**	**706 198**	**684 981**	**599 000.00**	**599 000.00**	**347 563.51**	**599 000.00**	**599 000.00**	**599 000.00**	**599 000.00**
TOTAL OPERATING EXPENDITURE	**4 349 099**	**4 333 487**	**5 506 171**	**8 147 723**	**7 142 790**	**4 566 738.30**	**7 142 790.00**	**7 479 546.41**	**7 980 731.32**	**8 470 854.06**
Departmental Charges: Water	41 882.03	9 820.75	13 087.68	5 344.00	5 344.00	21 951.81	5 344.00	5 718.08	6 118.35	6 546.63
Departmental Charges: Refuse	1 296.00	1 488.00	1 636.80	4 830.00	4 830.00	1 325.79	4 830.00	5 168.10	5 529.87	5 916.96
Sub-Total: Departmental Charges	**43 178**	**11 309**	**14 724**	**10 174.00**	**10 174.00**	**23 277.60**	**10 174.00**	**10 886.18**	**11 648.21**	**12 463.59**
NET OPERATING EXPENDITURE	**4 392 277**	**4 344 795**	**5 520 895**	**8 157 897**	**7 152 964**	**4 590 015.90**	**7 152 964.00**	**7 490 432.59**	**7 992 379.53**	**8 483 317.65**
ACCOUNTING SURPLUS / (DEFICIT)	**-4 207 277**	**-4 344 795**	**-5 435 759**	**-7 854 363**	**-6 849 430**	**-4 590 015.90**	**-6 849 430.00**	**-7 490 432.59**	**-7 992 379.53**	**-8 483 317.65**
Accounting Surplus / (Deficit) excl Capital Revenue	-4 207 277	-4 344 795	-5 435 759	-7 854 363	-6 849 430	-4 590 015.90	-6 849 430.00	-7 490 432.59	-7 992 379.53	-8 483 317.65
Contribution to Capital Budget (Capital Replacement Reserve)	-	0.48	116 190.97	50 000.00	50 000.00	-	50 000.00	50 000.00	20 000.00	60 000.00
Redemption of External Loans	-	-	-	30 043.00	30 043.00	-	30 043.00	41 137.11	115 444.71	120 203.33
Offset Depreciation	-	-706 198.07	-684 981.04	-599 000.00	-599 000.00	-399 333.35	-599 000.00	-599 000.00	-599 000.00	-599 000.00
BUDGET SURPLUS/ (DEFICIT)	**-4 207 277**	**-3 638 598**	**-6 004 549**	**-7 335 406**	**-6 330 473**	**-4 190 682.55**	**-7 368 387.00**	**-6 982 569.70**	**-7 528 824.24**	**-8 064 520.98**



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

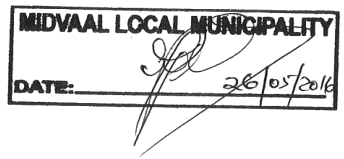
PARKS

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Municipal Infrastructure Grant	1 900 000.00	4 250 000.00	-	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**1 900 000**	**4 250 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
EPWP Grant	-	350 318.00	565 000.00	565 000.00	565 000.00	565 000.00	565 000.00	549 000.00	-	-
Sub-Total: National Grants (Opex)	**-**	**350 318**	**565 000**	**565 000.00**	**565 000.00**	**565 000.00**	**565 000.00**	**549 000.00**	**-**	**-**
Summary: Operating Transfers	-	350 318	565 000	565 000	565 000	565 000.00	565 000.00	549 000.00	-	-
Summary: Capital Transfers (DORA)	1 900 000	4 250 000	-	-	-	-	-	-	-	-
Summary: Capital Revenue	1 900 000	4 250 000	-	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**1 900 000**	**4 600 318**	**565 000**	**565 000.00**	**565 000.00**	**565 000.00**	**565 000.00**	**549 000.00**	**-**	**-**
Cleaning of Stands	19 807.02	61 160.80	223 314.57	400 000.00	400 000.00	-2 000.00	400 000.00	428 000.00	457 960.00	490 017.20
Sub-Total: Other Income	**19 807**	**61 161**	**223 315**	**400 000.00**	**400 000.00**	**-2 000.00**	**400 000.00**	**428 000.00**	**457 960.00**	**490 017.20**
TOTAL OPERATING INCOME	**1 919 807**	**4 661 479**	**788 315**	**965 000**	**965 000**	**563 000.00**	**965 000.00**	**977 000.00**	**457 960.00**	**490 017.20**
Summary: Operating Income EXCL Capital Revenue	19 807	411 479	788 315	965 000	965 000	563 000.00	965 000.00	977 000.00	457 960.00	490 017.20
NET OPERATING INCOME	**1 919 807**	**4 661 479**	**788 315**	**965 000**	**965 000**	**563 000.00**	**965 000.00**	**977 000.00**	**457 960.00**	**490 017.20**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	5 567 186.60	3 672 655.34	5 753 507.03	6 197 397.00	6 054 120.00	4 609 309.20	6 054 120.00	7 327 674.00	7 840 611.18	8 389 453.96
Housing Subsidy	9 534.00	11 781.00	26 952.00	40 000.00	50 400.00	40 250.00	50 400.00	50 400.00	53 928.00	57 702.96
Industrial Council Levy	3 272.50	3 276.60	3 566.28	3 754.00	4 076.00	2 871.00	4 076.00	4 632.00	4 956.24	5 303.18
Leave Bonus	407 979.00	409 606.18	470 675.63	504 485.00	504 510.00	350 790.00	504 510.00	610 639.50	653 384.27	699 121.16
Overtime	19 664.28	2 384.08	-	100 000.00	100 000.00	1 686.36	100 000.00	100 000.00	107 000.00	114 490.00
Redemption of Leave	25 209.05	28 688.91	47 551.92	38 475.00	66 597.00	56 639.82	66 597.00	70 592.44	75 533.91	80 821.28
Telephone Allowance	28 938.00	28 148.70	40 990.78	41 160.00	38 760.00	31 979.62	38 760.00	38 760.00	41 473.20	44 376.32
Travelling Allowance	186 121.12	188 651.30	203 481.78	205 000.00	205 000.00	154 862.98	205 000.00	205 000.00	219 350.00	234 704.50
UIF	53 012.34	52 015.22	54 676.76	60 931.00	59 556.00	43 280.31	59 556.00	72 066.72	77 111.39	82 509.19
Skills Development Levy	57 219.00	57 353.41	62 011.47	72 650.00	70 962.00	50 420.82	70 962.00	84 798.95	90 734.88	97 086.32
Group Insurance	11 892.31	11 484.87	12 889.39	9 666.00	9 815.00	10 102.36	9 815.00	10 403.43	11 131.67	11 910.89
Medical Aid Fund	182 777.40	184 094.40	214 228.08	238 530.00	176 829.00	135 796.96	176 829.00	176 829.00	189 207.03	202 451.52
Pension Fund	1 104 960.37	1 137 231.10	1 225 131.01	1 343 879.00	1 318 164.00	986 328.56	1 318 164.00	1 561 444.47	1 670 745.59	1 787 697.78
Sub-Total: Remuneration of Employees	**7 657 766**	**5 787 371**	**8 115 662**	**8 860 927.00**	**8 663 789.00**	**6 474 317.99**	**8 663 789.00**	**10 318 240.52**	**11 040 517.35**	**11 813 353.57**
Computer Requirements / Services	339.30	-	1 947.18	2 806.00	2 736.00	-	2 736.00	2 736.00	2 908.37	3 091.60
Congresses / Professional Meetings	-	1 650.00	699.20	19 300.00	18 818.00	-	18 818.00	18 818.00	20 003.53	21 263.76
Employee Assistance Programme	835 478.34	89 478.22	-	-	-	-	-	-	-	-
Fleet - Fuel	-	473 388.45	606 086.60	858 850.00	757 879.00	481 182.18	757 879.00	757 879.00	805 625.38	856 379.78
Fleet - Oil	-	4 285.39	4 888.80	19 300.00	18 818.00	4 888.80	18 818.00	18 818.00	20 003.53	21 263.76
Fuel Miscellaneous	-	232 569.82	224 812.41	152 470.00	148 658.00	155 874.00	148 658.00	148 658.00	158 023.45	167 978.93
License Fees	14 092.00	12 523.86	26 027.00	24 125.00	43 022.00	26 208.00	43 022.00	43 022.00	45 732.39	48 613.53
Occupational Safety	8 647.88	6 292.63	4 692.60	16 405.00	15 995.00	3 503.86	15 995.00	15 995.00	17 002.69	18 073.85
Non Capital Assets	69 960.84	62 460.00	41 778.77	62 725.00	21 157.00	7 436.54	21 157.00	21 157.00	22 489.89	23 906.75
Rental	93 653.98	105 297.86	128 576.81	182 385.00	177 825.00	68 322.84	177 825.00	177 825.00	189 027.98	200 936.74
Stationery / Printing / Binding	9 821.83	12 912.58	12 192.93	13 510.00	28 172.00	16 877.33	28 172.00	28 172.00	29 946.84	31 833.49
Stores and Materials	187 863.44	279 707.47	184 658.53	318 450.00	295 489.00	111 326.97	295 489.00	295 489.00	314 104.81	333 893.41
Telecommunications	28 622.78	26 831.25	32 996.22	33 775.00	37 806.00	17 254.40	37 806.00	37 806.00	40 187.78	42 719.61
Tracking	26 878.43	8 508.26	33 879.12	38 600.00	48 360.00	42 755.47	48 360.00	48 360.00	51 406.68	54 645.30
Uniforms / Protective Clothing	157 928.82	193 247.65	245 717.97	337 750.00	329 306.00	183 056.22	329 306.00	329 306.00	350 052.28	372 105.57
Sub-Total: General Expenditure	**1 433 288**	**1 509 153**	**1 548 954**	**2 080 451.00**	**1 944 041.00**	**1 118 686.61**	**1 944 041.00**	**1 944 041.00**	**2 066 515.58**	**2 196 706.06**
Interest: External Borrowings	-	28 982.15	163 192.37	171 262.00	171 262.00	141 493.37	171 262.00	120 799.56	104 441.37	135 705.29
Sub-Total: Interest External Borrowings	**-**	**28 982**	**163 192**	**171 262.00**	**171 262.00**	**141 493.37**	**171 262.00**	**120 799.56**	**104 441.37**	**135 705.29**
Contracted Services: General	4 317 656.51	185 684.47	96 984.05	193 060.00	149 234.00	68 993.09	149 234.00	149 234.00	158 635.74	168 629.79
Contracted Services: EPWP	-	1 360 572.25	1 412 705.71	-	-	1 500.00	-	-	-	-
Contracted Services: Grass Cutting	-	2 593 232.26	-	-	-	-	-	-	-	-
Contracted Services: Flowerbed Maintenance	-	307 426.17	-	-	-	-	-	-	-	-
Contracted Services: Tree Cutting	-	70 296.00	-	-	-	-	-	-	-	-
Contracted Services: Pest Control	-	27 903.88	-	-	-	-	-	-	-	-
Contracted Services: Reclaim our Parks	-	374 409.12	129 607.36	-	-	-	-	-	-	-

PARKS

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Sub-Total: Contracted Services	**4 317 657**	**4 919 524**	**1 639 297**	**193 060.00**	**149 234.00**	**70 493.09**	**149 234.00**	**149 234.00**	**158 635.74**	**168 629.79**
R & M: Buildings, Fences and Sites	55 091.54	100 973.48	202 787.58	322 000.00	145 950.00	47 921.26	145 950.00	145 950.00	155 144.85	164 918.98
R & M: Grass Cutting	-	-	2 508 489.01	2 797 000.00	2 970 825.00	862 957.29	2 970 825.00	2 970 825.00	3 157 986.98	3 356 940.15
R & M: Flowerbed Maintenance	-	-	228 927.28	323 000.00	314 925.00	119 514.43	314 925.00	314 925.00	334 765.28	355 855.49
R & M: Tree Cutting	-	-	47 757.00	83 000.00	200 175.00	117 000.00	200 175.00	200 175.00	212 786.03	226 191.54
R & M: Pest Control	-	-	32 142.93	62 000.00	89 700.00	42 773.97	89 700.00	89 700.00	95 351.10	101 358.22
R & M: EPWP	-	-	-	2 042 000.00	2 162 950.00	1 813 643.08	2 162 950.00	2 162 950.00	2 299 215.85	2 444 066.45
R & M: Reclaim our parks	-	-	-	544 000.00	1 570.00	1 610.00	1 570.00	1 570.00	1 668.91	1 774.05
R & M: Furniture	-	1 700.00	1 688.00	3 884.00	3 787.00	806.00	3 787.00	3 787.00	4 025.58	4 279.19
R & M: Fleet Miscellaneous	665 737.05	106 754.83	197 015.52	270 000.00	263 250.00	103 072.66	263 250.00	263 250.00	279 834.75	297 464.34
R & M: Fleet	-	509 277.10	506 599.09	850 000.00	475 500.00	262 717.86	475 500.00	475 500.00	505 456.50	537 300.26
R & M: Irrigation	-	-	-	80 000.00	78 000.00	30 646.34	78 000.00	78 000.00	82 914.00	88 137.58
Sub-Total: Repairs & Maintenance	**720 829**	**718 705**	**3 725 406**	**7 376 884.00**	**6 706 632.00**	**3 402 662.89**	**6 706 632.00**	**6 706 632.00**	**7 129 149.82**	**7 578 286.25**
Depreciation and Impairments Fixed Assets	307 716.36	446 330.90	661 774.89	885 000.00	885 000.00	278 416.77	885 000.00	885 000.00	885 000.00	885 000.00
Sub-Total: Depreciation	**307 716**	**446 331**	**661 775**	**885 000.00**	**885 000.00**	**278 416.77**	**885 000.00**	**885 000.00**	**885 000.00**	**885 000.00**
TOTAL OPERATING EXPENDITURE	**14 437 255**	**13 410 067**	**15 854 287**	**19 567 584**	**18 519 958**	**11 486 070.72**	**18 519 958.00**	**20 123 947.08**	**21 384 259.86**	**22 777 680.97**
Departmental Charges: Electricity	1 517.75	10 178.95	1 551.35	-	-	219.09	-	-	-	-
Departmental Charges: Water	315 183.66	106 867.68	306 147.95	207 114.00	207 114.00	381 284.84	207 114.00	221 611.98	237 124.82	253 723.56
Departmental Charges: Refuse	-	450 048.86	912 641.10	-	-	674 249.32	-	-	-	-
Sub-Total: Departmental Charges	**316 701**	**567 095**	**1 220 340**	**207 114.00**	**207 114.00**	**1 055 753.25**	**207 114.00**	**221 611.98**	**237 124.82**	**253 723.56**
NET OPERATING EXPENDITURE	**14 753 956**	**13 977 163**	**17 074 627**	**19 774 698**	**18 727 072**	**12 541 823.97**	**18 727 072.00**	**20 345 559.06**	**21 621 384.68**	**23 031 404.52**
ACCOUNTING SURPLUS / (DEFICIT)	**-12 834 149**	**-9 315 684**	**-16 286 313**	**-18 809 698**	**-17 762 072**	**-11 978 823.97**	**-17 762 072.00**	**-19 368 559.06**	**-21 163 424.68**	**-22 541 387.32**
Accounting Surplus / (Deficit) excl Capital Revenue	-14 734 149	-13 565 684	-16 286 313	-18 809 698	-17 762 072	-11 978 823.97	-17 762 072.00	-19 368 559.06	-21 163 424.68	-22 541 387.32
Contribution to Capital Budget (Capital Replacement Reserve)	-	42 331.30	42 879.88	460 000.00	1 142 390.00	-	1 142 390.00	805 000.00	260 000.00	525 000.00
Contribution to Capital Budget (Grants and Contributions)	1 900 000.00	4 250 000.00	-	-	-	-	-	-	-	-
Redemption of External Loans	-	-	-	420 537.00	420 537.00	-	420 537.00	427 656.38	507 871.81	578 148.25
Offset Depreciation	-	-446 330.90	-661 774.89	-885 000.00	-885 000.00	-590 000.00	-885 000.00	-885 000.00	-885 000.00	-885 000.00
BUDGET SURPLUS/ (DEFICIT)	**-14 734 149**	**-13 161 684**	**-16 905 208**	**-18 805 235**	**-18 439 999**	**-11 388 823.97**	**-17 084 145.00**	**-19 716 215.44**	**-21 046 296.49**	**-22 759 535.57**



SWIMMING POOL

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Entrance Fees	94 222.00	94 021.00	121 093.00	100 000.00	100 000.00	171 037.20	100 000.00	107 000.00	114 490.00	122 504.30
Sub-Total: Other Income	**94 222**	**94 021**	**121 093**	**100 000.00**	**100 000.00**	**171 037.20**	**100 000.00**	**107 000.00**	**114 490.00**	**122 504.30**
TOTAL OPERATING INCOME	**94 222**	**94 021**	**121 093**	**100 000**	**100 000**	**171 037.20**	**100 000.00**	**107 000.00**	**114 490.00**	**122 504.30**
Summary: Operating Income EXCL Capital Revenue	94 222	94 021	121 093	100 000	100 000	171 037.20	100 000.00	107 000.00	114 490.00	122 504.30
NET OPERATING INCOME	**94 222**	**94 021**	**121 093**	**100 000**	**100 000**	**171 037.20**	**100 000.00**	**107 000.00**	**114 490.00**	**122 504.30**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	290 835.46	309 084.81	486 202.06	586 090.00	569 964.00	409 290.00	569 964.00	604 161.84	646 453.17	691 704.89
Housing Subsidy	-	-	-	-	4 200.00	3 150.00	4 200.00	4 200.00	4 494.00	4 808.58
Industrial Council Levy	71.40	228.60	244.08	408.00	463.00	195.75	463.00	463.20	495.62	530.32
Leave Bonus	14 723.00	29 053.36	31 643.00	34 174.00	33 917.00	33 917.00	33 917.00	35 952.02	38 468.66	41 161.47
Redemption of Leave	4 120.80	28 134.87	3 030.24	-	-	9 908.63	-	-	-	-
UIF	2 608.46	4 771.72	4 861.50	5 762.00	5 662.00	4 158.69	5 662.00	5 883.92	6 295.79	6 736.50
Skills Development Levy	3 279.17	5 628.66	5 641.60	6 966.00	6 804.00	4 981.99	6 804.00	7 166.23	7 667.86	8 204.62
Group Insurance	3 542.40	5 528.40	5 903.76	6 376.00	6 317.00	4 737.78	6 317.00	6 696.06	7 164.79	7 666.32
Medical Aid Fund	39 860.40	61 802.70	64 105.68	76 378.00	72 309.00	48 972.48	72 309.00	72 309.00	77 370.63	82 786.57
Pension Fund	38 966.40	79 084.16	80 215.80	86 569.00	85 895.00	64 533.96	85 895.00	91 048.49	97 421.88	104 241.41
Sub-Total: Remuneration of Employees	**398 007**	**523 317**	**681 848**	**802 723.00**	**785 531.00**	**583 846.28**	**785 531.00**	**827 880.76**	**885 832.41**	**947 840.68**
Occupational Safety	1 629.16	-	840.00	1 090.00	1 063.00	-	1 063.00	1 063.00	1 129.97	1 201.16
Non Capital Assets	-	2 237.17	3 592.98	9 650.00	9 409.00	5 409.74	9 409.00	9 409.00	10 001.77	10 631.88
Rental	7 918.99	5 366.05	8 026.12	26 055.00	25 404.00	604.15	25 404.00	25 404.00	27 004.45	28 705.73
Stationery / Printing / Binding	434.99	9 954.84	8 885.26	13 510.00	13 172.00	7 730.26	13 172.00	13 172.00	14 001.84	14 883.95
Stores and Materials	40 719.58	52 904.81	54 070.98	55 970.00	54 571.00	50 232.30	54 571.00	54 571.00	58 008.97	61 663.54
Sub-Total: General Expenditure	**50 703**	**70 463**	**75 415**	**106 275.00**	**103 619.00**	**63 976.45**	**103 619.00**	**103 619.00**	**110 147.00**	**117 086.26**
R & M: Buildings, Fences and Sites	25 221.49	31 603.81	30 570.69	36 000.00	35 100.00	27 989.79	35 100.00	35 100.00	37 311.30	39 661.91
R & M: Furniture	-	-	-	969.00	945.00	-	945.00	945.00	1 004.54	1 067.82
Sub-Total: Repairs & Maintenance	**25 221**	**31 604**	**30 571**	**36 969.00**	**36 045.00**	**27 989.79**	**36 045.00**	**36 045.00**	**38 315.84**	**40 729.73**
Depreciation and Impairments Fixed Assets	152 073.75	152 084.73	152 097.46	169 000.00	169 000.00	75 506.15	169 000.00	169 000.00	169 000.00	169 000.00
Sub-Total: Depreciation	**152 074**	**152 085**	**152 097**	**169 000.00**	**169 000.00**	**75 506.15**	**169 000.00**	**169 000.00**	**169 000.00**	**169 000.00**
TOTAL OPERATING EXPENDITURE	**626 005**	**777 469**	**939 931**	**1 114 967**	**1 094 195**	**751 318.67**	**1 094 195.00**	**1 136 544.76**	**1 203 295.24**	**1 274 656.67**
Departmental Charges: Water	53 860.00	97 665.00	33 720.82	17 025.00	17 025.00	29 532.28	17 025.00	18 216.75	19 491.92	20 856.36
Sub-Total: Departmental Charges	**53 860**	**97 665**	**33 721**	**17 025.00**	**17 025.00**	**29 532.28**	**17 025.00**	**18 216.75**	**19 491.92**	**20 856.36**
NET OPERATING EXPENDITURE	**679 865**	**875 134**	**973 652**	**1 131 992**	**1 111 220**	**780 850.95**	**1 111 220.00**	**1 154 761.51**	**1 222 787.17**	**1 295 513.03**

ACCOUNTING SURPLUS / (DEFICIT)	**-585 643**	**-781 113**	**-852 559**	**-1 031 992**	**-1 011 220**	**-609 813.75**	**-1 011 220.00**	**-1 047 761.51**	**-1 108 297.17**	**-1 173 008.73**
Accounting Surplus / (Deficit) excl Capital Revenue	-585 643	-781 113	-852 559	-1 031 992	-1 011 220	-609 813.75	-1 011 220.00	-1 047 761.51	-1 108 297.17	-1 173 008.73
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	12 617.14	-	-	-	-	-	-	10 000.00
Offset Depreciation	-	-152 084.73	-152 097.46	-169 000.00	-169 000.00	-112 666.65	-169 000.00	-169 000.00	-169 000.00	-169 000.00
BUDGET SURPLUS/ (DEFICIT)	**-585 643**	**-629 028**	**-992 039**	**-862 992**	**-842 220**	**-497 147.10**	**-1 180 220.00**	**-878 761.51**	**-939 297.17**	**-1 014 008.73**



SPORT & RECREATION ADMINISTRATION

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Municipal Infrastructure Grant	-	-	6 300 000.00	4 500 000.00	3 575 000.00	3 575 000.00	3 575 000.00	3 000 000.00	3 000 000.00	3 000 000.00
Sub-Total: National Grants (Capex)	**-**	**-**	**6 300 000**	**4 500 000.00**	**3 575 000.00**	**3 575 000.00**	**3 575 000.00**	**3 000 000.00**	**3 000 000.00**	**3 000 000.00**
Summary: Capital Transfers (DORA)	-	-	6 300 000	4 500 000.00	3 575 000.00	3 575 000.00	3 575 000.00	3 000 000.00	3 000 000.00	3 000 000.00
Summary: Capital Revenue	-	-	6 300 000	4 500 000.00	3 575 000.00	3 575 000.00	3 575 000.00	3 000 000.00	3 000 000.00	3 000 000.00
Sub-Total: Government Grants and Subsidies	**-**	**-**	**6 300 000**	**4 500 000.00**	**3 575 000.00**	**3 575 000.00**	**3 575 000.00**	**3 000 000.00**	**3 000 000.00**	**3 000 000.00**
TOTAL OPERATING INCOME	**-**	**-**	**6 300 000**	**4 500 000**	**3 575 000**	**3 575 000.00**	**3 575 000.00**	**3 000 000.00**	**3 000 000.00**	**3 000 000.00**
NET OPERATING INCOME	**-**	**-**	**6 300 000**	**4 500 000**	**3 575 000**	**3 575 000.00**	**3 575 000.00**	**3 000 000.00**	**3 000 000.00**	**3 000 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	181 629.33	129 014.83	221 221.86	234 045.00	235 524.00	176 335.00	235 524.00	249 655.44	267 131.32	285 830.51
Industrial Council Levy	166.60	139.70	162.72	163.00	185.00	130.50	185.00	185.28	198.25	212.13
Leave Bonus	16 248.00	16 765.00	18 059.00	19 504.00	19 627.00	9 967.00	19 627.00	20 804.62	22 260.94	23 819.21
Redemption of Leave	-	5 514.31	-	-	-	4 784.16	-	-	-	-
UIF	2 540.88	2 210.49	2 464.26	2 535.00	2 552.00	2 021.50	2 552.00	2 704.60	2 893.92	3 096.50
Skills Development Levy	2 622.70	2 132.03	2 384.53	2 780.00	2 802.00	1 958.32	2 802.00	2 955.30	3 162.17	3 383.52
Medical Aid Fund	9 295.20	19 975.20	20 212.20	24 408.00	25 070.00	17 433.00	25 070.00	25 070.00	26 824.90	28 702.64
Pension Fund	56 280.40	40 721.12	47 607.12	51 490.00	51 815.00	38 727.70	51 815.00	54 924.20	58 768.89	62 882.71
Sub-Total: Remuneration of Employees	**268 783**	**216 473**	**312 112**	**334 925.00**	**337 575.00**	**251 357.18**	**337 575.00**	**356 299.44**	**381 240.40**	**407 927.23**
Congresses / Professional Meetings	-	150.00	-	14 475.00	14 113.00	-	14 113.00	14 113.00	15 002.12	15 947.25
Stationery / Printing / Binding	2 796.93	2 344.98	-	4 321.00	4 213.00	1 561.87	4 213.00	4 213.00	4 478.42	4 760.56
Stores and Materials	4 799.58	4 651.07	2 272.82	19 300.00	18 818.00	17 717.63	18 818.00	18 818.00	20 003.53	21 263.76
Sports Development Programmes	-	-	-	48 250.00	47 044.00	11 378.93	47 044.00	47 044.00	50 007.77	53 158.26
Uniforms / Protective Clothing	1 710.53	4 176.35	2 926.42	4 462.00	4 350.00	2 876.40	4 350.00	4 350.00	4 624.05	4 915.37
Sub-Total: General Expenditure	**9 307**	**11 322**	**5 199**	**90 808.00**	**88 538.00**	**33 534.83**	**88 538.00**	**88 538.00**	**94 115.89**	**100 045.20**
Contracted Services: General	-	132 087.70	92 987.72	152 880.00	149 058.00	39 510.24	149 058.00	149 058.00	158 448.65	168 430.92
Contracted Services: OR Tambo Games	-	-	-	281 000.00	273 975.00	231 141.78	273 975.00	273 975.00	291 235.43	309 583.26
Sub-Total: Contracted Services	**-**	**132 088**	**92 988**	**433 880.00**	**423 033.00**	**270 652.02**	**423 033.00**	**423 033.00**	**449 684.08**	**478 014.18**
R & M: Buildings, Fences and Sites	11 514.74	47 371.75	44 460.52	100 000.00	97 500.00	72 334.76	97 500.00	97 500.00	103 642.50	110 171.98
Sub-Total: Repairs & Maintenance	**11 515**	**47 372**	**44 461**	**100 000.00**	**97 500.00**	**72 334.76**	**97 500.00**	**97 500.00**	**103 642.50**	**110 171.98**
Depreciation and Impairments Fixed Assets	1 060 140.57	1 059 531.39	1 039 057.24	1 494 000.00	1 494 000.00	571 610.76	1 494 000.00	1 494 000.00	1 494 000.00	1 494 000.00
Sub-Total: Depreciation	**1 060 141**	**1 059 531**	**1 039 057**	**1 494 000.00**	**1 494 000.00**	**571 610.76**	**1 494 000.00**	**1 494 000.00**	**1 494 000.00**	**1 494 000.00**
TOTAL OPERATING EXPENDITURE	**1 349 745**	**1 466 786**	**1 493 816**	**2 453 613**	**2 440 646**	**1 199 489.55**	**2 440 646.00**	**2 459 370.44**	**2 522 682.87**	**2 590 158.58**
NET OPERATING EXPENDITURE	**1 349 745**	**1 466 786**	**1 493 816**	**2 453 613**	**2 440 646**	**1 199 489.55**	**2 440 646.00**	**2 459 370.44**	**2 522 682.87**	**2 590 158.58**

ACCOUNTING SURPLUS / (DEFICIT)	**-1 349 745**	**-1 466 786**	**4 806 184**	**2 046 387**	**1 134 354**	**2 375 510.45**	**1 134 354.00**	**540 629.56**	**477 317.13**	**409 841.42**
Accounting Surplus / (Deficit) excl Capital Revenue	-1 349 745	-1 466 786	-1 493 816	-2 453 613	-2 440 646	-1 199 489.55	-2 440 646.00	-2 459 370.44	-2 522 682.87	-2 590 158.58
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	-	340 000.00	320 000.00	-	320 000.00	-	170 000.00	-
Contribution to Capital Budget (Grants and Contributions)	-	-	-	4 500 000.00	3 575 000.00	-	3 575 000.00	3 000 000.00	3 000 000.00	3 000 000.00
Offset Depreciation	-	-1 059 531.39	-1 039 057.24	-1 494 000.00	-1 494 000.00	-996 000.00	-1 494 000.00	-1 494 000.00	-1 494 000.00	-1 494 000.00
BUDGET SURPLUS/ (DEFICIT)	**-1 349 745**	**-407 255**	**3 767 126**	**-1 299 613**	**-1 266 646**	**3 371 510.45**	**3 535 354.00**	**-965 370.44**	**-1 198 682.87**	**-1 096 158.58**



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ENVIRONMENTAL HEALTH SERVICES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Environmental Subsidy Grant	1 854 734.74	2 426 316.16	2 408 007.88	2 561 577.00	2 561 577.00	1 808 344.74	2 561 577.00	2 678 801.02	2 864 448.49	3 062 973.56
Sub-Total: District Municipality Grants (Opex)	**1 854 735**	**2 426 316**	**2 408 008**	**2 561 577.00**	**2 561 577.00**	**1 808 344.74**	**2 561 577.00**	**2 678 801.02**	**2 864 448.49**	**3 062 973.56**
Summary: Operating Transfers	1 854 735	2 426 316	2 408 008	2 561 577	2 561 577	1 808 344.74	2 561 577.00	2 678 801.02	2 864 448.49	3 062 973.56
Sub-Total: Government Grants and Subsidies	**1 854 735**	**2 426 316**	**2 408 008**	**2 561 577.00**	**2 561 577.00**	**1 808 344.74**	**2 561 577.00**	**2 678 801.02**	**2 864 448.49**	**3 062 973.56**
TOTAL OPERATING INCOME	**1 854 735**	**2 426 316**	**2 408 008**	**2 561 577**	**2 561 577**	**1 808 344.74**	**2 561 577.00**	**2 678 801.02**	**2 864 448.49**	**3 062 973.56**
Summary: Operating Income EXCL Capital Revenue	1 854 735	2 426 316	2 408 008	2 561 577	2 561 577	1 808 344.74	2 561 577.00	2 678 801.02	2 864 448.49	3 062 973.56
NET OPERATING INCOME	**1 854 735**	**2 426 316**	**2 408 008**	**2 561 577**	**2 561 577**	**1 808 344.74**	**2 561 577.00**	**2 678 801.02**	**2 864 448.49**	**3 062 973.56**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	1 179 447.53	956 640.54	1 339 819.37	1 442 272.00	1 273 500.00	1 045 971.00	1 273 500.00	1 624 840.08	1 738 578.89	1 860 279.41
Housing Subsidy	17 044.00	11 472.00	12 528.00	24 000.00	16 800.00	12 600.00	16 800.00	16 800.00	17 976.00	19 234.32
Industrial Council Levy	327.25	514.35	447.48	571.00	463.00	355.25	463.00	555.84	594.75	636.38
Leave Bonus	76 630.00	101 095.00	119 271.00	126 793.00	106 125.00	94 952.00	106 125.00	135 403.34	144 881.57	155 023.28
Overtime	-	2 884.43	-	-	-	-	-	-	-	-
Redemption of Leave	11 092.20	28 985.76	1 031.81	-	-	-	-	-	-	-
Telephone Allowance	21 890.00	22 590.00	21 540.00	27 840.00	19 440.00	16 330.00	19 440.00	23 640.00	25 294.80	27 065.44
Travelling Allowance	62 480.00	68 975.50	68 251.70	70 000.00	70 000.00	56 368.95	70 000.00	70 000.00	74 900.00	80 143.00
UIF	8 097.93	10 980.11	9 398.82	13 123.00	9 308.00	7 050.01	9 308.00	11 333.78	12 127.14	12 976.04
Skills Development Levy	12 332.03	15 937.76	15 321.13	22 075.00	15 973.00	12 126.39	15 973.00	20 285.86	21 705.87	23 225.29
Group Insurance	4 510.32	4 830.96	5 159.04	8 420.00	5 520.00	4 140.18	5 520.00	5 851.45	6 261.06	6 699.33
Medical Aid Fund	65 622.00	89 294.40	107 913.60	183 579.00	111 451.00	70 597.20	111 451.00	157 903.00	168 956.21	180 783.14
Pension Fund	224 098.42	284 425.32	267 764.16	369 117.00	278 330.00	214 042.14	278 330.00	345 244.66	369 411.79	395 270.62
Sub-Total: Remuneration of Employees	**1 683 572**	**1 598 626**	**1 968 446**	**2 287 790.00**	**1 906 910.00**	**1 534 533.12**	**1 906 910.00**	**2 411 858.02**	**2 580 688.08**	**2 761 336.25**
Computer Requirements / Services	350.00	1 866.48	929.10	1 872.00	1 825.00	-	1 825.00	1 825.00	1 939.98	2 062.19
Congresses / Professional Meetings	4 853.50	29 819.30	973.70	2 000.00	1 950.00	-	1 950.00	1 950.00	2 072.85	2 203.44
Employee Assistance Programme	54 279.07	2 542.84	-	-	-	-	-	-	-	-
Fleet - Fuel	-	49 648.85	54 723.65	58 000.00	56 550.00	43 521.64	56 550.00	56 550.00	60 112.65	63 899.75
Fleet - Oil	-	-	-	2 000.00	1 950.00	-	1 950.00	1 950.00	2 072.85	2 203.44
Fuel Miscellaneous	-	6 623.03	8 199.73	5 000.00	4 875.00	561.67	4 875.00	4 875.00	5 182.13	5 508.60
License Fees	1 044.00	1 524.00	2 436.00	2 500.00	2 438.00	792.00	2 438.00	2 438.00	2 591.59	2 754.86
Occupational Safety	2 062.80	-	1 075.66	1 606.00	1 566.00	-	1 566.00	1 566.00	1 664.66	1 769.53
Periodicals / Reference Books / Magazines	-	-	-	25 104.00	24 476.00	-	24 476.00	24 476.00	26 017.99	27 657.12
Pest Control	227.90	-	-	-	-	-	-	-	-	-
Non Capital Assets	1 990.00	3 643.90	7 744.00	12 000.00	11 700.00	3 289.00	11 700.00	11 700.00	12 437.10	13 220.64
Rental	67 351.51	101 989.56	48 554.50	30 000.00	29 250.00	3 473.30	29 250.00	29 250.00	31 092.75	33 051.59
Laboratory Services	-	-	-	2 978.00	2 904.00	-	2 904.00	2 904.00	3 086.95	3 281.43
Stationery / Printing / Binding	30 026.44	33 407.84	4 620.81	13 440.00	13 104.00	5 376.83	13 104.00	13 104.00	13 929.55	14 807.11
Stores and Materials	32 806.40	28 291.73	7 309.38	10 000.00	9 750.00	7 295.69	9 750.00	9 750.00	10 364.25	11 017.20
Telecommunications	36 599.76	37 900.00	29 338.93	30 000.00	29 250.00	20 948.80	29 250.00	29 250.00	31 092.75	33 051.59
Tracking	7 013.18	2 207.47	8 259.23	8 480.00	8 268.00	2 836.68	8 268.00	8 268.00	8 788.88	9 342.58
Uniforms / Protective Clothing	13 225.86	18 434.47	4 490.46	10 000.00	9 750.00	6 455.25	9 750.00	9 750.00	10 364.25	11 017.20
Sub-Total: General Expenditure	**251 830**	**317 899**	**178 655**	**214 980.00**	**209 606.00**	**94 550.86**	**209 606.00**	**209 606.00**	**222 811.18**	**236 848.28**
Contracted Services: General	18 492.40	11 925.95	23 253.11	18 680.00	18 213.00	9 915.12	18 213.00	18 213.00	19 360.42	20 580.13
Sub-Total: Contracted Services	**18 492**	**11 926**	**23 253**	**18 680.00**	**18 213.00**	**9 915.12**	**18 213.00**	**18 213.00**	**19 360.42**	**20 580.13**
R & M: Buildings, Fences and Sites	492.40	15 412.00	-	-	-	-	-	-	-	-
R & M: Fleet Miscellaneous	4 889.72	5 467.31	1 136.70	2 211.00	2 156.00	2 110.00	2 156.00	2 156.00	2 291.83	2 436.21
R & M: Fleet	-	20 823.43	20 171.46	37 916.00	36 968.00	653.28	36 968.00	36 968.00	39 296.98	41 772.69
Sub-Total: Repairs & Maintenance	**5 382**	**41 703**	**21 308**	**40 127.00**	**39 124.00**	**2 763.28**	**39 124.00**	**39 124.00**	**41 588.81**	**44 208.91**
Depreciation and Impairments Fixed Assets	392 514.29	352 238.38	231 214.26	266 000.00	266 000.00	102 498.90	266 000.00	266 000.00	266 000.00	266 000.00
Sub-Total: Depreciation	**392 514**	**352 238**	**231 214**	**266 000.00**	**266 000.00**	**102 498.90**	**266 000.00**	**266 000.00**	**266 000.00**	**266 000.00**
TOTAL OPERATING EXPENDITURE	**2 351 791**	**2 322 393**	**2 422 877**	**2 827 577**	**2 439 853**	**1 744 261.28**	**2 439 853.00**	**2 944 801.02**	**3 130 448.49**	**3 328 973.56**
NET OPERATING EXPENDITURE	**2 351 791**	**2 322 393**	**2 422 877**	**2 827 577**	**2 439 853**	**1 744 261.28**	**2 439 853.00**	**2 944 801.02**	**3 130 448.49**	**3 328 973.56**

ACCOUNTING SURPLUS / (DEFICIT)	**-497 056**	**103 923**	**-14 869**	246 **-266 000**	**121 724**	**64 083.46**	**121 724.00**	**-266 000.00**	**-266 000.00**	**-266 000.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-497 056	103 923	-14 869	-266 000	121 724	64 083.46	121 724.00	-266 000.00	-266 000.00	-266 000.00

ENVIRONMENTAL HEALTH SERVICES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Offset Depreciation	-	-352 238.38	-231 214.26	-266 000.00	-266 000.00	-177 333.35	-266 000.00	-266 000.00	-266 000.00	-266 000.00
BUDGET SURPLUS/ (DEFICIT)	**-497 056**	**456 162**	**-246 083**	**-**	**387 724**	**241 416.81**	**-144 276.00**	**-**	**-**	**-**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

WASTE MANAGEMENT

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Refuse Removal: General	18 785 096.46	23 259 726.50	26 068 134.20	27 333 893.00	27 333 893.00	21 786 328.80	27 333 893.00	29 247 265.51	31 294 574.10	33 485 194.28
Refuse Removal: Special	2 530 817.74	2 103 030.26	1 601 279.01	4 033 746.00	4 033 746.00	1 551 318.56	4 033 746.00	4 316 108.22	4 618 235.80	4 941 512.30
Less: Income Foregone - Indigent Refuse Subsidy	-	-	-	-	-918 000.00	-703 123.99	-918 000.00	-982 260.00	-1 051 018.20	-1 124 589.47
Sub-Total: Refuse Removal	**21 315 914**	**25 362 757**	**27 669 413**	**31 367 639.00**	**30 449 639.00**	**22 634 523.37**	**30 449 639.00**	**32 581 113.73**	**34 861 791.69**	**37 302 117.11**
Sub-Total: User Charges for Services	**21 315 914**	**25 362 757**	**27 669 413**	**31 367 639.00**	**30 449 639.00**	**22 634 523.37**	**30 449 639.00**	**32 581 113.73**	**34 861 791.69**	**37 302 117.11**
Municipal Infrastructure Grant	-	-	-	1 500 000.00	1 500 000.00	1 500 000.00	1 500 000.00	-	750 000.00	1 100 000.00
Sub-Total: National Grants (Capex)	**-**	**-**	**-**	**1 500 000.00**	**1 500 000.00**	**1 500 000.00**	**1 500 000.00**	**-**	**750 000.00**	**1 100 000.00**
Equitable Share Grant	8 610 000.00	9 550 270.00	12 415 039.00	11 807 886.00	11 807 886.00	11 807 886.00	11 807 886.00	13 298 091.00	13 298 091.00	13 298 091.00
EPWP Grant	1 000 000.00	394 904.00	300 000.00	300 000.00	300 000.00	300 000.00	300 000.00	284 000.00	-	-
Sub-Total: National Grants (Opex)	**9 610 000**	**9 945 174**	**12 715 039**	**12 107 886.00**	**12 107 886.00**	**12 107 886.00**	**12 107 886.00**	**13 582 091.00**	**13 298 091.00**	**13 298 091.00**
Other Provincial Capex Grants	-	-	341 410.18	1 300 000.00	148 589.00	-	148 589.00	-	-	-
Sub-Total: Provincial Grants (Capex)	**-**	**-**	**341 410**	**1 300 000.00**	**148 589.00**	**-**	**148 589.00**	**-**	**-**	**-**
Summary: Operating Transfers	9 610 000	9 945 174	12 715 039	12 107 886	12 107 886	12 107 886.00	12 107 886.00	13 582 091.00	13 298 091.00	13 298 091.00
Summary: Capital Transfers (DORA)	-	-	341 410	2 800 000.00	1 648 589.00	1 500 000.00	1 648 589.00	-	750 000.00	1 100 000.00
Summary: Capital Revenue	-	-	341 410	2 800 000.00	1 648 589.00	1 500 000.00	1 648 589.00	-	750 000.00	1 100 000.00
Sub-Total: Government Grants and Subsidies	**9 610 000**	**9 945 174**	**13 056 449**	**14 907 886.00**	**13 756 475.00**	**13 607 886.00**	**13 756 475.00**	**13 582 091.00**	**14 048 091.00**	**14 398 091.00**
Disposal Fees (Landfill Site)	2 538 267.41	2 767 024.65	2 762 953.01	3 365 712.00	3 365 712.00	1 424 163.10	3 365 712.00	3 601 311.84	3 853 403.67	4 123 141.93
Rehabilitation (Landfill Site)	138 980.83	143 752.10	2 857 796.37	163 611.00	163 611.00	76 683.10	163 611.00	175 063.77	187 318.23	200 430.51
Sub-Total: Other Income	**2 677 248**	**2 910 777**	**5 620 749**	**3 529 323.00**	**3 529 323.00**	**1 500 846.20**	**3 529 323.00**	**3 776 375.61**	**4 040 721.90**	**4 323 572.44**
TOTAL OPERATING INCOME	**33 603 162**	**38 218 708**	**46 346 612**	**49 804 848**	**47 735 437**	**37 743 255.57**	**47 735 437.00**	**49 939 580.34**	**52 950 604.59**	**56 023 780.55**
Departmental Charges: Refuse	1 019 888.31	1 293 426.81	1 390 255.30	2 014 114.00	2 014 114.00	551 763.73	2 014 114.00	2 155 101.98	2 305 959.12	2 467 376.26
Sub-Total: Departmental Charges	**1 019 888**	**1 293 427**	**1 390 255**	**2 014 114.00**	**2 014 114.00**	**551 763.73**	**2 014 114.00**	**2 155 101.98**	**2 305 959.12**	**2 467 376.26**
Summary: Operating Income EXCL Capital Revenue	34 623 051	39 512 134	47 395 457	49 018 962	48 100 962	36 795 019.30	48 100 962.00	52 094 682.32	54 506 563.71	57 391 156.80
NET OPERATING INCOME	**34 623 051**	**39 512 134**	**47 736 867**	**51 818 962**	**49 749 551**	**38 295 019.30**	**49 749 551.00**	**52 094 682.32**	**55 256 563.71**	**58 491 156.80**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	9 085 955.16	6 323 492.96	9 667 738.42	11 635 887.00	11 500 973.00	8 175 923.41	11 500 973.00	12 682 809.90	13 570 606.59	14 520 549.05
Housing Subsidy	81 198.00	74 440.24	74 966.00	125 500.00	183 000.00	125 300.00	183 000.00	188 600.00	201 802.00	215 928.14
Industrial Council Levy	5 926.20	6 311.90	6 759.66	7 838.00	8 893.00	5 875.32	8 893.00	9 079.08	9 714.62	10 394.64
Leave Bonus	684 260.00	733 259.80	773 849.23	885 081.00	863 691.00	618 848.67	863 691.00	966 778.57	1 034 453.06	1 106 864.78
Overtime	2 698 759.60	2 286 546.06	1 514 601.32	3 000 000.00	2 174 000.00	1 453 652.93	2 174 000.00	3 200 000.00	3 424 000.00	3 663 680.00
Redemption of Leave	27 012.52	63 496.11	18 908.35	58 954.00	73 382.00	95 784.41	73 382.00	77 785.34	83 230.32	89 056.44
Standby Allowance	-	91.10	-	-	-	-	-	-	-	-
Telephone Allowance	57 145.60	61 407.67	73 431.77	73 800.00	74 400.00	61 354.50	74 400.00	74 400.00	79 608.00	85 180.56
Travelling Allowance	180 967.93	188 594.84	202 492.50	201 000.00	201 000.00	148 573.96	201 000.00	201 000.00	215 070.00	230 124.90
UIF	107 084.60	111 480.26	110 271.51	121 359.00	121 067.00	94 576.18	121 067.00	132 300.80	141 561.86	151 471.19
Skills Development Levy	-	118 906.47	117 763.42	137 801.00	136 196.00	103 814.00	136 196.00	149 259.73	159 707.91	170 887.46
Medical Aid Fund	467 722.36	482 130.00	431 323.08	799 911.00	688 147.00	385 314.68	688 147.00	734 598.74	786 020.65	841 042.10
Pension Fund	1 823 743.46	1 933 094.86	2 041 302.24	2 270 095.00	2 252 190.00	1 732 897.74	2 252 190.00	2 460 121.75	2 632 330.27	2 816 593.39
Sub-Total: Remuneration of Employees	**15 219 775**	**12 383 252**	**15 033 408**	**19 322 226.00**	**18 281 939.00**	**13 001 915.80**	**18 281 939.00**	**20 881 733.91**	**22 343 455.28**	**23 907 497.15**
Computer Requirements / Services	4 471.05	-	2 880.00	7 952.00	7 753.00	194.00	7 753.00	7 753.00	8 241.44	8 760.65
Congresses / Professional Meetings	-	3 900.00	2 365.00	3 967.00	3 868.00	-	3 868.00	3 868.00	4 111.68	4 370.72
Employee Assistance Programme	1 623 741.92	408 195.82	-	-	-	-	-	-	-	-
Fleet - Fuel	-	1 520 717.96	1 732 361.02	1 442 675.00	1 633 783.00	1 389 113.88	1 633 783.00	1 633 783.00	1 736 711.33	1 846 124.14
Fleet - Oil	-	-	910.54	9 650.00	9 409.00	-	9 409.00	9 409.00	10 001.77	10 631.88
Fuel Miscellaneous	-	55 625.19	122 135.31	314 590.00	207 275.00	72 083.22	207 275.00	207 275.00	220 333.33	234 214.32
Catering Municipal Activities	36.02	-	-	-	-	-	-	-	-	-
License Fees	167 136.00	181 377.00	217 069.00	275 025.00	268 149.00	242 766.02	268 149.00	268 149.00	285 042.39	303 000.06
Marketing / Promotions / Advertisements	18 510.31	19 530.00	-	-	-	-	-	-	-	-
Occupational Safety	27 664.35	1 965.98	8 151.46	14 475.00	14 113.00	1 272.05	14 113.00	14 113.00	15 002.12	15 947.25
Non Capital Assets	103 979.44	27 026.58	23 869.96	29 915.00	29 167.00	6 397.63	29 167.00	29 167.00	31 004.52	32 957.81
Rental	5 604 084.22	5 830 861.39	5 673 967.49	6 605 425.00	6 440 289.00	4 216 023.75	6 440 289.00	6 440 289.00	6 846 027.21	7 277 326.92
Stationery / Printing / Binding	34 420.85	46 511.08	50 277.87	24851 145.00	49 866.00	4 421.96	49 866.00	49 866.00	53 007.56	56 347.03
Stores and Materials	110 239.31	100 372.26	182 861.87	186 245.00	331 777.00	137 360.81	331 777.00	331 777.00	352 678.95	374 897.72

WASTE MANAGEMENT

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Telecommunications	24 886.31	22 570.51	23 909.69	24 125.00	23 522.00	15 937.55	23 522.00	23 522.00	25 003.89	26 579.13
Tracking	35 471.44	33 586.65	48 821.51	57 900.00	56 453.00	44 410.41	56 453.00	56 453.00	60 009.54	63 790.14
Uniforms / Protective Clothing	126 207.55	136 289.22	161 192.54	173 700.00	364 358.00	950.00	364 358.00	364 358.00	387 312.55	411 713.24
Sub-Total: General Expenditure	**7 880 849**	**8 388 530**	**8 250 773**	**9 196 789.00**	**9 439 782.00**	**6 130 931.28**	**9 439 782.00**	**9 439 782.00**	**10 034 488.27**	**10 666 661.03**
Interest: External Borrowings	348 570.88	435 874.27	543 767.00	684 711.00	684 711.00	364 134.19	684 711.00	559 014.73	429 509.89	313 171.65
Interest: Provision for landfill rehabilitation	2 843 789.30	683 757.00	426 147.00	500 000.00	500 000.00	-	500 000.00	500 000.00	500 000.00	500 000.00
Sub-Total: Interest External Borrowings	**3 192 360**	**1 119 631**	**969 914**	**1 184 711.00**	**1 184 711.00**	**364 134.19**	**1 184 711.00**	**1 059 014.73**	**929 509.89**	**813 171.65**
Contracted Services: General	4 287 403.79	5 245 534.58	4 604 246.52	4 169 900.00	4 606 855.00	3 306 739.87	4 606 855.00	4 606 855.00	4 897 086.87	5 205 603.34
Contracted Services: Strike Contingency Plan	-	-	-	99 000.00	-	-	-	-	-	-
Contracted Services: EPWP	207 017.56	234 961.27	980 597.91	-	487 500.00	4 950.00	487 500.00	487 500.00	518 212.50	550 859.89
Sub-Total: Contracted Services	**4 494 421**	**5 480 496**	**5 584 844**	**4 268 900.00**	**5 094 355.00**	**3 311 689.87**	**5 094 355.00**	**5 094 355.00**	**5 415 299.37**	**5 756 463.22**
R & M: Buildings, Fences and Sites	95 819.79	139 636.72	169 677.39	160 000.00	156 000.00	35 249.57	156 000.00	156 000.00	165 828.00	176 275.16
R & M: EPWP	-	-	-	954 000.00	1 417 650.00	685 431.15	1 417 650.00	1 417 650.00	1 506 961.95	1 601 900.55
R & M: Furniture	3 567.87	3 828.07	3 288.98	5 097.00	4 970.00	4 120.70	4 970.00	4 970.00	5 283.11	5 615.95
R & M: Fleet Miscellaneous	1 578 857.16	907 627.86	1 397 928.79	1 214 000.00	403 650.00	358 757.99	403 650.00	403 650.00	429 079.95	456 111.99
R & M: Fleet	-	1 140 841.95	1 215 528.73	1 075 000.00	1 857 375.00	1 120 552.72	1 857 375.00	1 857 375.00	1 974 389.63	2 098 776.17
R & M: Water Samples	-	-	-	100 000.00	176 475.00	79 313.08	176 475.00	176 475.00	187 592.93	199 411.28
R & M: Water Monitoring Network: Boreholes	-	-	-	100 000.00	97 500.00	-	97 500.00	97 500.00	103 642.50	110 171.98
R & M: Rehab of Landfill Sites	-379 382.34	-1 344 330.30	449 187.14	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**1 298 862**	**847 604**	**3 235 611**	**3 608 097.00**	**4 113 620.00**	**2 283 425.21**	**4 113 620.00**	**4 113 620.00**	**4 372 778.06**	**4 648 263.08**
Indigent Grants: Free Refuse Removal	-	-	555 005.35	918 000.00	-	-	-	-	-	-
Sub-Total: Grants Paid	**-**	**-**	**555 005**	**918 000.00**	**-**	**-**	**-**	**-**	**-**	**-**
Depreciation and Impairments Fixed Assets	3 360 369.34	6 381 428.94	2 815 066.89	12 909 000.00	12 909 000.00	1 152 018.01	12 909 000.00	12 909 000.00	12 909 000.00	12 909 000.00
Sub-Total: Depreciation	**3 360 369**	**6 381 429**	**2 815 067**	**12 909 000.00**	**12 909 000.00**	**1 152 018.01**	**12 909 000.00**	**12 909 000.00**	**12 909 000.00**	**12 909 000.00**
Provision for Bad Debt	3 000 000.00	-	1 200 335.01	1 568 000.00	1 568 000.00	1 176 000.03	1 568 000.00	2 280 677.96	2 440 325.42	2 611 148.20
Sub-Total: Contributions to Provisions	**3 000 000**	**-**	**1 200 335**	**1 568 000.00**	**1 568 000.00**	**1 176 000.03**	**1 568 000.00**	**2 280 677.96**	**2 440 325.42**	**2 611 148.20**
TOTAL OPERATING EXPENDITURE	**38 446 638**	**34 600 942**	**37 644 957**	**52 975 723**	**52 591 407**	**27 420 114.39**	**52 591 407.00**	**55 778 183.60**	**58 444 856.28**	**61 312 204.33**
Departmental Charges: Electricity	1 148.84	3 495.78	2 098.55	-	-	4 160.53	-	-	-	-
Sub-Total: Departmental Charges	**1 149**	**3 496**	**2 099**	**-**	**-**	**4 160.53**	**-**	**-**	**-**	**-**
NET OPERATING EXPENDITURE	**38 447 786**	**34 604 438**	**37 647 056**	**52 975 723**	**52 591 407**	**27 424 274.92**	**52 591 407.00**	**55 778 183.60**	**58 444 856.28**	**61 312 204.33**

ACCOUNTING SURPLUS / (DEFICIT)	**-3 824 736**	**4 907 696**	**10 089 811**	**-1 156 761**	**-2 841 856**	**10 870 744.38**	**-2 841 856.00**	**-3 683 501.28**	**-3 188 292.57**	**-2 821 047.53**
Accounting Surplus / (Deficit) excl Capital Revenue	-3 824 736	4 907 696	9 748 401	-3 956 761	-4 490 445	9 370 744.38	-4 490 445.00	-3 683 501.28	-3 938 292.57	-3 921 047.53
Contribution to Capital Budget (Capital Replacement Reserve)	-	92 060.60	8 612.00	-	199 516.00	-	199 516.00	120 000.00	400 000.00	100 000.00
Contribution to Capital Budget (Grants and Contributions)	-	-	-	3 300 000.00	1 648 589.00	-	1 648 589.00	-	750 000.00	1 100 000.00
Redemption of External Loans	-	-	-	2 487 928.00	2 487 928.00	-	2 487 928.00	1 878 439.12	1 689 411.69	1 377 460.85
Offset Depreciation	-	-6 381 428.94	-2 315 066.89	-12 909 000.00	-12 909 000.00	-8 606 000.00	-12 909 000.00	-11 909 000.00	-11 409 000.00	-10 909 000.00
BUDGET SURPLUS/ (DEFICIT)	**-3 824 736**	**11 197 065**	**7 783 356**	**5 964 311**	**5 731 111**	**19 476 744.38**	**-11 414 823.00**	**6 227 059.60**	**5 381 295.74**	**5 510 491.62**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ENVIRONMENTAL MANAGEMENT

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
TOTAL OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Departmental Charges: Refuse	-	-	-	-	-	-	-	-52 430.00	-56 100.10	-60 027.11
Sub-Total: Departmental Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-52 430.00**	**-56 100.10**	**-60 027.11**
Summary: Operating Income EXCL Capital Revenue	-	-	-	-	-	-	-	-52 430.00	-56 100.10	-60 027.11
NET OPERATING INCOME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-52 430.00**	**-56 100.10**	**-60 027.11**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Computer Requirements / Services	-	-	-	579.00	-	206.00	-	-	-	-
License Fees	-	-	-	724.00	-	-	-	-	-	-
Marketing / Promotions / Advertisements	-	-	-	724.00	-	-	-	-	-	-
Occupational Safety	-	-	-	1 447.00	-	-	-	-	-	-
Non Capital Assets	-	-	-	2 412.00	-	-	-	-	-	-
Rental	-	-	-	11 580.00	-	9 140.25	-	-	-	-
Stationery / Printing / Binding	-	-	-	2 895.00	-	-	-	-	-	-
Stores and Materials	-	-	-	4 825.00	-	-	-	-	-	-
Telecommunications	-	-	-	1 206.00	-	-	-	-	-	-
Uniforms / Protective Clothing	-	-	-	1 447.00	-	-	-	-	-	-
Sub-Total: General Expenditure	**-**	**-**	**-**	**27 839.00**	**-**	**9 346.25**	**-**	**-**	**-**	**-**
Contracted Services: General	-	-	-	4 900.00	-	-	-	-	-	-
Sub-Total: Contracted Services	**-**	**-**	**-**	**4 900.00**	**-**	**-**	**-**	**-**	**-**	**-**
R & M: Buildings, Fences and Sites	-	-	-	3 000.00	-	-	-	-	-	-
R & M: Furniture	-	-	-	1 500.00	-	-	-	-	-	-
R & M: Fleet	-	-	-	30 000.00	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**-**	**-**	**-**	**34 500.00**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**-**	**-**	**-**	**67 239**	**-**	**9 346.25**	**-**	**-**	**-**	**-**
NET OPERATING EXPENDITURE	**-**	**-**	**-**	**67 239**	**-**	**9 346.25**	**-**	**-**	**-**	**-**

ACCOUNTING SURPLUS / (DEFICIT)	**-**	**-**	**-**	**-67 239**	**-**	**-9 346.25**	**-**	**-52 430.00**	**-56 100.10**	**-60 027.11**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	-	-67 239	-	-9 346.25	-	-52 430.00	-56 100.10	-60 027.11
BUDGET SURPLUS/ (DEFICIT)	**-**	**-**	**-**	**-67 239**	**-**	**-9 346.25**	**-**	**-52 430.00**	**-56 100.10**	**-60 027.11**



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

TRAFFIC POLICE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Fines	6 994 735.93	48 703 480.11	46 865 965.00	50 283 000.00	50 283 000.00	6 967 650.28	50 283 000.00	52 797 150.00	55 437 007.50	58 208 857.88
Sub-Total: Fines	**6 994 736**	**48 703 480**	**46 865 965**	**50 283 000.00**	**50 283 000.00**	**6 967 650.28**	**50 283 000.00**	**52 797 150.00**	**55 437 007.50**	**58 208 857.88**
Impounding of Vehicles	3 884.00	5 042.00	38 808.00	15 000.00	15 000.00	5 037.00	15 000.00	16 050.00	17 173.50	18 375.65
Sundry Income	43 867.37	58 970.00	64 312.69	55 650.00	55 650.00	41 108.00	55 650.00	59 545.50	63 713.69	68 173.64
Advertising / Signs / Billboards	36 626.50	420 762.34	138 504.11	175 000.00	175 000.00	89 090.38	175 000.00	187 250.00	200 357.50	214 382.53
Traffic Escorts	30 316.25	38 740.22	52 408.24	80 000.00	80 000.00	89 913.00	80 000.00	85 600.00	91 592.00	98 003.44
Permits	54 491.14	26 766.71	21 333.45	33 390.00	33 390.00	17 518.27	33 390.00	35 727.30	38 228.21	40 904.19
Sub-Total: Other Income	**169 185**	**550 281**	**315 366**	**359 040.00**	**359 040.00**	**242 666.65**	**359 040.00**	**384 172.80**	**411 064.90**	**439 839.44**
TOTAL OPERATING INCOME	**7 163 921**	**49 253 761**	**47 181 331**	**50 642 040**	**50 642 040**	**7 210 316.93**	**50 642 040.00**	**53 181 322.80**	**55 848 072.40**	**58 648 697.31**
Summary: Operating Income EXCL Capital Revenue	7 163 921	49 253 761	47 181 331	50 642 040	50 642 040	7 210 316.93	50 642 040.00	53 181 322.80	55 848 072.40	58 648 697.31
NET OPERATING INCOME	**7 163 921**	**49 253 761**	**47 181 331**	**50 642 040**	**50 642 040**	**7 210 316.93**	**50 642 040.00**	**53 181 322.80**	**55 848 072.40**	**58 648 697.31**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	7 009 803.95	5 432 199.86	8 355 430.98	9 644 031.00	9 312 639.00	6 931 015.77	9 312 639.00	9 891 380.24	10 583 776.86	11 324 641.24
Housing Subsidy	59 710.00	56 842.00	66 108.00	100 000.00	105 000.00	74 700.00	105 000.00	105 000.00	112 350.00	120 214.50
Industrial Council Levy	2 433.55	2 736.85	2 922.18	4 736.00	5 003.00	2 682.50	5 003.00	5 002.56	5 352.74	5 727.43
Leave Bonus	492 753.79	490 795.00	554 201.66	678 989.00	644 069.00	542 441.38	644 069.00	683 411.68	731 250.50	782 438.03
Overtime	580 506.52	752 555.11	807 063.29	900 000.00	900 000.00	847 825.44	900 000.00	900 000.00	963 000.00	1 030 410.00
Redemption of Leave	132 034.02	37 717.92	101 104.40	71 303.00	15 810.00	55 371.82	15 810.00	16 758.35	17 931.43	19 186.63
Standby Allowance	425 624.45	446 014.20	482 947.64	650 000.00	650 000.00	457 338.00	650 000.00	650 000.00	695 500.00	744 185.00
Telephone Allowance	100 460.00	114 911.61	115 316.66	118 200.00	135 000.00	99 050.00	135 000.00	135 000.00	144 450.00	154 561.50
Travelling Allowance	218 077.40	224 346.88	221 153.10	239 000.00	239 000.00	184 402.00	239 000.00	239 000.00	255 730.00	273 631.10
UIF	55 266.22	65 182.06	65 891.62	79 794.00	76 008.00	55 482.82	76 008.00	77 654.81	83 090.64	88 906.99
Skills Development Levy	86 767.98	99 638.73	110 321.30	119 419.00	115 202.00	94 056.86	115 202.00	120 608.28	129 050.86	138 084.42
Group Insurance	17 331.54	19 933.72	19 985.24	22 521.00	18 434.00	13 825.80	18 434.00	19 540.46	20 908.30	22 371.88
Medical Aid Fund	758 067.00	837 813.00	878 128.96	1 010 242.00	998 004.00	728 819.80	998 004.00	998 004.00	1 067 864.28	1 142 614.78
Pension Fund	1 317 485.87	1 487 796.13	1 606 191.24	1 952 106.00	1 901 432.00	1 404 584.58	1 901 432.00	2 018 708.11	2 160 017.68	2 311 218.92
Sub-Total: Remuneration of Employees	**11 256 322**	**10 068 483**	**13 386 766**	**15 595 341.00**	**15 120 601.00**	**11 491 596.77**	**15 120 601.00**	**15 865 068.49**	**16 975 623.28**	**18 163 916.91**
Computer Requirements / Services	8 033.65	3 310.00	2 975.00	17 370.00	6 936.00	-	6 936.00	6 936.00	7 372.97	7 837.46
Congresses / Professional Meetings	17 685.07	25 577.31	18 838.91	25 090.00	34 463.00	36 994.24	34 463.00	34 463.00	36 634.17	38 942.12
Employee Assistance Programme	537 289.57	121 637.52	-	-	-	-	-	-	-	-
Fleet - Fuel	-	586 659.40	746 659.31	476 710.00	644 286.00	540 381.04	644 286.00	644 286.00	684 876.02	728 023.21
Fleet - Oil	-	-	-	3 765.00	3 671.00	-	3 671.00	3 671.00	3 902.27	4 148.12
Fuel Miscellaneous	-	2 127.15	16 939.83	27 985.00	27 285.00	17 319.02	27 285.00	27 285.00	29 003.96	30 831.20
Entertainment	13 296.06	13 588.86	16 926.52	26 600.00	25 935.00	21 877.34	25 935.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	23 935.00	25 568.91	27 305.75
License Fees	8 712.00	13 728.00	12 696.00	14 475.00	14 113.00	8 580.00	14 113.00	14 113.00	15 002.12	15 947.25
Marketing / Promotions / Advertisements	10 467.00	-	638.42	-	-	-	-	-	-	-
Occupational Safety	5 633.02	-	-	-	-	-	-	-	-	-
Periodicals / Reference Books / Magazines	2 607.36	2 645.28	4 810.90	4 584.00	4 469.00	1 789.30	4 469.00	4 469.00	4 750.55	5 049.83
Public Driver Permit (PDP)	-	19 822.00	-	20 265.00	-	-	-	-	-	-
Non Capital Assets	61 724.34	18 594.13	33 945.00	55 970.00	39 571.00	24 047.97	39 571.00	39 571.00	42 063.97	44 714.00
Rental	75 051.05	67 900.71	60 900.51	110 010.00	67 260.00	38 706.64	67 260.00	67 260.00	71 497.38	76 001.71
Stationery / Printing / Binding	83 509.08	53 247.41	88 881.95	59 830.00	78 334.00	69 929.31	78 334.00	78 334.00	83 269.04	88 514.99
Stores and Materials	298 562.23	294 226.89	262 099.07	471 165.00	405 901.00	283 071.84	405 901.00	405 901.00	431 472.76	458 655.55
Telecommunications	99 655.68	90 968.67	97 056.82	98 430.00	95 969.00	65 681.20	95 969.00	95 969.00	102 015.05	108 441.99
Tracking	31 907.59	42 070.97	53 188.88	131 240.00	77 959.00	45 318.11	77 959.00	77 959.00	82 870.42	88 091.25
Uniforms / Protective Clothing	329 789.84	303 324.87	434 285.74	459 340.00	447 857.00	76 584.75	447 857.00	447 857.00	476 071.99	506 064.53
Sub-Total: General Expenditure	**1 583 924**	**1 659 429**	**1 850 843**	**2 002 829.00**	**1 974 009.00**	**1 230 280.76**	**1 974 009.00**	**1 974 009.00**	**2 098 371.57**	**2 230 568.98**
Interest: External Borrowings	9 010.62	47 091.35	59 728.05	93 892.00	93 892.00	57 223.93	93 892.00	83 110.41	61 650.26	38 056.31
Sub-Total: Interest External Borrowings	**9 011**	**47 091**	**59 728**	**93 892.00**	**93 892.00**	**57 223.93**	**93 892.00**	**83 110.41**	**61 650.26**	**38 056.31**
Contracted Services: General	8 733 788.70	11 042 093.66	10 870 730.51	11 476 780.00	11 189 861.00	8 194 789.47	11 189 861.00	11 189 861.00	11 894 822.24	12 644 196.04
Sub-Total: Contracted Services	**8 733 789**	**11 042 094**	**10 870 731**	**11 476 780.00**	**11 189 861.00**	**8 194 789.47**	**11 189 861.00**	**11 189 861.00**	**11 894 822.24**	**12 644 196.04**
R & M: Buildings, Fences and Sites	19 317.61	8 707.39	50 088.93	56 000.00	54 600.00	34 636.54	54 600.00	54 600.00	58 039.80	61 696.31

TRAFFIC POLICE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
R & M: Furniture	-	18 301.11	-	79 000.00	17 025.00	-	17 025.00	17 025.00	18 097.58	19 237.72
R & M: Fleet Miscellaneous	170 016.98	75 112.06	35 670.73	284 000.00	23 150.00	3 701.92	23 150.00	23 150.00	24 608.45	26 158.78
R & M: Fleet	-	51 434.32	77 484.82	-	243 750.00	163 218.47	243 750.00	243 750.00	259 106.25	275 429.94
R & M: CCTV Cameras	-	11 877.00	-	-	-	-	-	-	-	-
Sub-Total: Repairs & Maintenance	**189 335**	**165 432**	**163 244**	**419 000.00**	**338 525.00**	**201 556.93**	**338 525.00**	**338 525.00**	**359 852.08**	**382 522.76**
Depreciation and Impairments Fixed Assets	1 112 527.26	1 046 020.94	910 274.25	1 375 000.00	1 375 000.00	357 323.10	1 375 000.00	1 375 000.00	1 375 000.00	1 375 000.00
Sub-Total: Depreciation	**1 112 527**	**1 046 021**	**910 274**	**1 375 000.00**	**1 375 000.00**	**357 323.10**	**1 375 000.00**	**1 375 000.00**	**1 375 000.00**	**1 375 000.00**
Provision for Bad Debt	-	34 108 209.00	35 000 000.01	35 000 000.00	35 000 000.00	26 250 000.02	35 000 000.00	36 750 000.00	38 587 500.00	40 516 875.00
Sub-Total: Contributions to Provisions	**-**	**34 108 209**	**35 000 000**	**35 000 000.00**	**35 000 000.00**	**26 250 000.02**	**35 000 000.00**	**36 750 000.00**	**38 587 500.00**	**40 516 875.00**
TOTAL OPERATING EXPENDITURE	**22 884 907**	**58 136 759**	**62 241 586**	**65 962 842**	**65 091 888**	**47 782 770.98**	**65 091 888.00**	**67 575 573.90**	**71 352 819.43**	**75 351 136.00**
Departmental Charges: Electricity	-	-	-	277 064.00	277 064.00	-	277 064.00	298 231.69	334 019.49	374 101.83
Sub-Total: Departmental Charges	**-**	**-**	**-**	**277 064.00**	**277 064.00**	**-**	**277 064.00**	**298 231.69**	**334 019.49**	**374 101.83**
NET OPERATING EXPENDITURE	**22 884 907**	**58 136 759**	**62 241 586**	**66 239 906**	**65 368 952**	**47 782 770.98**	**65 368 952.00**	**67 873 805.59**	**71 686 838.92**	**75 725 237.83**

ACCOUNTING SURPLUS / (DEFICIT)	**-15 720 986**	**-8 882 998**	**-15 060 255**	**-15 597 866**	**-14 726 912**	**-40 572 454.05**	**-14 726 912.00**	**-14 692 482.79**	**-15 838 766.52**	**-17 076 540.52**
Accounting Surplus / (Deficit) excl Capital Revenue	-15 720 986	-8 882 998	-15 060 255	-15 597 866	-14 726 912	-40 572 454.05	-14 726 912.00	-14 692 482.79	-15 838 766.52	-17 076 540.52
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	281 240.00	40 000.00	120 000.00	-	120 000.00	400 000.00	-	-
Redemption of External Loans	-	-	-	432 425.00	432 425.00	-	432 425.00	216 720.64	237 981.35	261 336.40
Offset Depreciation	-	-1 046 020.94	-910 274.25	-1 375 000.00	-1 375 000.00	-916 666.65	-1 375 000.00	-1 375 000.00	-1 375 000.00	-1 375 000.00
BUDGET SURPLUS/ (DEFICIT)	**-15 720 986**	**-7 836 977**	**-15 689 289**	**-14 695 291**	**-13 904 337**	**-39 655 787.40**	**-15 549 487.00**	**-13 934 203.43**	**-14 701 747.87**	**-15 962 876.92**



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

FIRE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Public Donations (Capital Infrastructure)	-	-	-	-	171 064.00	-	171 064.00	-	-	-
Other Cash Donations and Contributions (Capex)	-	-	-	-	-	171 064.00	-	-	-	-
Sub-Total: Public Donations	**-**	**-**	**-**	**-**	**171 064.00**	**171 064.00**	**171 064.00**	**-**	**-**	**-**
Municipal Infrastructure Grant	125 000.00	1 000 000.00	-	2 000 000.00	200 000.00	200 000.00	200 000.00	4 000 000.00	4 000 000.00	-
Sub-Total: National Grants (Capex)	**125 000**	**1 000 000**	**-**	**2 000 000.00**	**200 000.00**	**200 000.00**	**200 000.00**	**4 000 000.00**	**4 000 000.00**	**-**
Summary: Capital Transfers (DORA)	125 000	1 000 000	-	2 000 000.00	200 000.00	200 000.00	200 000.00	4 000 000.00	4 000 000.00	-
Summary: Capital Revenue	125 000	1 000 000	-	2 000 000.00	371 064.00	371 064.00	371 064.00	4 000 000.00	4 000 000.00	-
Sub-Total: Government Grants and Subsidies	**125 000**	**1 000 000**	**-**	**2 000 000.00**	**200 000.00**	**200 000.00**	**200 000.00**	**4 000 000.00**	**4 000 000.00**	**-**
Sundry Income	2 063.09	5 040.00	16 328.79	-	-	-	-	-	-	-
Services Charges	384 425.86	785 303.52	829 039.86	472 500.00	472 500.00	506 441.86	472 500.00	505 575.00	540 965.25	578 832.82
Sub-Total: Other Income	**386 489**	**790 344**	**845 369**	**472 500.00**	**472 500.00**	**506 441.86**	**472 500.00**	**505 575.00**	**540 965.25**	**578 832.82**
TOTAL OPERATING INCOME	**511 489**	**1 790 344**	**845 369**	**2 472 500**	**843 564**	**877 505.86**	**843 564.00**	**4 505 575.00**	**4 540 965.25**	**578 832.82**
Summary: Operating Income EXCL Capital Revenue	386 489	790 344	845 369	472 500	472 500	506 441.86	472 500.00	505 575.00	540 965.25	578 832.82
NET OPERATING INCOME	**511 489**	**1 790 344**	**845 369**	**2 472 500**	**843 564**	**877 505.86**	**843 564.00**	**4 505 575.00**	**4 540 965.25**	**578 832.82**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	7 827 684.05	5 304 944.13	7 791 563.00	9 589 668.00	10 048 212.00	7 537 643.79	10 048 212.00	10 569 487.20	11 309 351.30	12 101 005.90
Housing Subsidy	129 533.09	102 347.46	101 618.00	163 000.00	151 200.00	100 100.00	151 200.00	151 200.00	161 784.00	173 108.88
Industrial Council Levy	3 593.80	3 721.10	3 756.12	4 733.00	6 855.00	3 190.00	6 855.00	6 855.36	7 335.24	7 848.70
Leave Bonus	592 079.00	607 504.00	590 260.00	799 139.00	712 351.00	672 759.00	712 351.00	755 790.60	808 695.94	865 304.66
Overtime	787 317.60	309 160.34	268 156.02	1 000 000.00	1 300 000.00	239 631.97	1 300 000.00	1 300 000.00	1 391 000.00	1 488 370.00
Shift Overtime	-	487 444.31	555 826.38	300 000.00	-	536 678.60	-	800 000.00	856 000.00	915 920.00
Redemption of Leave	63 708.22	73 716.68	98 670.42	50 147.00	18 562.00	29 905.84	18 562.00	19 675.19	21 052.46	22 526.13
Standby Allowance	326 959.54	325 481.90	373 401.75	500 000.00	500 000.00	385 484.69	500 000.00	500 000.00	535 000.00	572 450.00
Telephone Allowance	46 650.00	42 600.00	47 940.31	52 800.00	47 400.00	35 550.00	47 400.00	47 400.00	50 718.00	54 268.26
Travelling Allowance	148 148.51	155 485.50	153 617.25	181 000.00	181 000.00	137 925.49	181 000.00	181 000.00	193 670.00	207 226.90
UIF	79 713.84	82 753.92	79 278.17	96 959.00	132 944.00	76 862.67	132 944.00	135 236.18	144 702.71	154 831.90
Skills Development Levy	98 150.63	102 282.28	104 375.69	123 141.00	125 678.00	101 925.67	125 678.00	131 336.22	140 529.76	150 366.84
Group Insurance	52 475.59	51 396.12	47 317.08	53 157.00	49 541.00	37 157.52	49 541.00	52 513.25	56 189.18	60 122.42
Medical Aid Fund	1 137 152.36	1 223 750.05	1 208 892.76	1 493 353.00	1 424 069.00	988 356.96	1 424 069.00	1 424 069.00	1 523 753.83	1 630 416.60
Pension Fund	1 559 550.02	1 640 451.06	1 659 106.02	2 054 635.00	1 876 863.00	1 382 222.71	1 876 863.00	1 991 318.93	2 130 711.26	2 279 861.05
Sub-Total: Remuneration of Employees	**12 852 716**	**10 513 039**	**13 083 779**	**16 466 732.00**	**16 579 675.00**	**12 265 394.91**	**16 579 675.00**	**18 070 881.94**	**19 335 843.67**	**20 689 352.73**
Computer Requirements / Services	1 139.47	-	460.00	4 677.00	4 560.00	-	4 560.00	4 560.00	4 847.28	5 152.66
Congresses / Professional Meetings	20 249.07	24 955.59	19 361.00	25 090.00	24 463.00	18 997.79	24 463.00	24 463.00	26 004.17	27 642.43
Employee Assistance Programme	362 011.24	96 099.25	-	-	-	-	-	-	-	-
Fleet - Fuel	-	351 514.53	392 643.38	495 045.00	482 669.00	302 033.31	482 669.00	482 669.00	513 077.15	545 401.01
Fleet - Oil	-	2 665.00	-	3 868.00	3 771.00	-	3 771.00	3 771.00	4 008.57	4 261.11
Fuel Miscellaneous	-	14 470.31	4 114.41	27 020.00	26 345.00	-	26 345.00	26 345.00	28 004.74	29 769.03
License Fees	11 172.00	15 456.00	23 444.37	24 125.00	38 522.00	27 258.00	38 522.00	38 522.00	40 948.89	43 528.67
Marketing / Promotions / Advertisements	14 400.07	3 939.04	-	-	-	-	-	-	-	-
Occupational Safety	8 433.83	-	-	-	-	-	-	-	-	-
Public Driver Permit (PDP)	-	9 912.00	1 652.00	11 580.00	11 291.00	2 420.10	11 291.00	11 291.00	12 002.33	12 758.48
Non Capital Assets	33 677.95	69 620.33	61 885.87	65 620.00	62 730.00	14 879.35	62 730.00	62 730.00	66 681.99	70 882.96
Rental	63 421.02	67 908.37	71 875.04	84 920.00	82 797.00	46 976.88	82 797.00	82 797.00	88 013.21	93 558.04
Stationery / Printing / Binding	11 897.91	16 443.22	11 285.28	11 580.00	27 866.00	17 177.00	27 866.00	27 866.00	29 621.56	31 487.72
Stores and Materials	69 628.69	177 489.89	89 770.35	64 655.00	113 039.00	75 178.24	113 039.00	113 039.00	120 160.46	127 730.57
Telecommunications	59 370.83	47 584.10	58 735.75	59 830.00	58 334.00	37 910.05	58 334.00	58 334.00	62 009.04	65 915.61
Tracking	1 803.83	12 207.65	14 767.35	77 200.00	60 270.00	13 835.20	60 270.00	60 270.00	64 067.01	68 103.23
Uniforms / Protective Clothing	362 730.00	356 188.00	355 767.00	363 805.00	354 710.00	14 364.00	354 710.00	354 710.00	377 056.73	400 811.30
Sub-Total: General Expenditure	**1 019 936**	**1 266 453**	**1 105 762**	**1 319 015.00**	**1 351 367.00**	**571 029.92**	**1 351 367.00**	**1 351 367.00**	**1 436 503.12**	**1 527 002.82**
Interest: External Borrowings	258 294.51	254 830.91	219 643.83	137 820.00	137 820.00	114 169.14	137 820.00	60 645.22	336 661.56	313 260.23
Sub-Total: Interest External Borrowings	**258 295**	**254 831**	**219 644**	**137 820.00**	**137 820.00**	**114 169.14**	**137 820.00**	**60 645.22**	**336 661.56**	**313 260.23**
Contracted Services: General	24 736.24	1 793 647.56	41 558.17	25347 040.00	29 289.00	29 064.62	29 289.00	29 289.00	31 134.21	33 095.66
Contracted Services: CCTV Programme	394 455.34	347 754.44	433 915.47	496 000.00	483 600.00	268 087.06	483 600.00	483 600.00	514 066.80	546 453.01

FIRE

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Sub-Total: Contracted Services	**419 192**	**2 141 402**	**475 474**	**543 040.00**	**512 889.00**	**297 151.68**	**512 889.00**	**512 889.00**	**545 201.01**	**579 548.67**
R & M: Buildings, Fences and Sites	18 564.40	56 240.58	78 984.72	81 000.00	78 975.00	77 769.00	78 975.00	78 975.00	83 950.43	89 239.30
R & M: Furniture	200.00	18 530.56	1 061.50	34 000.00	33 150.00	-	33 150.00	33 150.00	35 238.45	37 458.47
R & M: Fleet Miscellaneous	225 710.76	159 936.82	102 901.17	455 000.00	53 625.00	42 391.99	53 625.00	53 625.00	57 003.38	60 594.59
R & M: Fleet	-	233 758.51	341 876.43	-	390 000.00	251 177.32	390 000.00	390 000.00	414 570.00	440 687.91
Sub-Total: Repairs & Maintenance	**244 475**	**468 466**	**524 824**	**570 000.00**	**555 750.00**	**371 338.31**	**555 750.00**	**555 750.00**	**590 762.25**	**627 980.27**
Depreciation and Impairments Fixed Assets	948 695.04	1 013 821.64	1 167 211.78	1 588 000.00	1 588 000.00	546 115.31	1 588 000.00	1 588 000.00	1 588 000.00	1 588 000.00
Sub-Total: Depreciation	**948 695**	**1 013 822**	**1 167 212**	**1 588 000.00**	**1 588 000.00**	**546 115.31**	**1 588 000.00**	**1 588 000.00**	**1 588 000.00**	**1 588 000.00**
TOTAL OPERATING EXPENDITURE	**15 743 308**	**15 658 013**	**16 576 694**	**20 624 607**	**20 725 501**	**14 165 199.27**	**20 725 501.00**	**22 139 533.16**	**23 832 971.61**	**25 325 144.72**
Departmental Charges: Electricity	98 195.13	2 924.07	92.15	1 385.00	1 385.00	-	1 385.00	1 490.81	1 669.71	1 870.08
Departmental Charges: Refuse	6 536.40	7 316.00	11 460.90	8 835.00	8 835.00	11 622.52	8 835.00	9 453.45	10 115.19	10 823.25
Sub-Total: Departmental Charges	**104 732**	**10 240**	**11 553**	**10 220.00**	**10 220.00**	**11 622.52**	**10 220.00**	**10 944.26**	**11 784.90**	**12 693.33**
NET OPERATING EXPENDITURE	**15 848 040**	**15 668 253**	**16 588 247**	**20 634 827**	**20 735 721**	**14 176 821.79**	**20 735 721.00**	**22 150 477.42**	**23 844 756.51**	**25 337 838.05**

ACCOUNTING SURPLUS / (DEFICIT)	**-15 336 551**	**-13 877 910**	**-15 742 878**	**-18 162 327**	**-19 892 157**	**-13 299 315.93**	**-19 892 157.00**	**-17 644 902.42**	**-19 303 791.26**	**-24 759 005.23**
Accounting Surplus / (Deficit) excl Capital Revenue	-15 461 551	-14 877 910	-15 742 878	-20 162 327	-20 263 221	-13 670 379.93	-20 263 221.00	-21 644 902.42	-23 303 791.26	-24 759 005.23
Contribution to Capital Budget (Capital Replacement Reserve)	-	131 388.29	10 059.00	-	-	-	-	200 000.00	-	-
Contribution to Capital Budget (Grants and Contributions)	125 000.00	1 000 000.00	-	2 000 000.00	371 064.00	-	371 064.00	4 000 000.00	4 000 000.00	-
Redemption of External Loans	-	-	-	1 381 259.00	1 381 259.00	-	1 381 259.00	272 221.59	783 051.92	697 289.20
Offset Depreciation	-	-1 013 821.64	-1 167 211.78	-1 588 000.00	-1 588 000.00	-1 058 666.65	-1 588 000.00	-1 588 000.00	-1 588 000.00	-1 588 000.00
BUDGET SURPLUS/ (DEFICIT)	**-15 461 551**	**-13 995 476**	**-16 900 031**	**-19 955 586**	**-20 056 480**	**-12 240 649.28**	**-19 727 834.00**	**-20 529 124.01**	**-22 498 843.18**	**-23 868 294.43**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MAIN SEWER

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Sewerage: Additional	12 152 890.12	13 485 558.86	14 994 289.66	16 043 827.00	17 043 827.00	12 914 900.52	17 043 827.00	18 236 894.89	19 513 477.53	20 879 420.96
Sewerage: Basic	12 165 863.06	13 766 329.28	15 983 501.26	17 042 672.00	18 042 672.00	13 462 184.59	18 042 672.00	19 305 659.04	20 657 055.17	22 103 049.03
Less: Income Foregone - Indigent Sewerage Subsidy	-	-	-	-	-1 188 000.00	-881 775.00	-1 188 000.00	-1 271 160.00	-1 360 141.20	-1 455 351.08
Sub-Total: Sewerage	**24 318 753**	**27 251 888**	**30 977 791**	**33 086 499.00**	**33 898 499.00**	**25 495 310.11**	**33 898 499.00**	**36 271 393.93**	**38 810 391.51**	**41 527 118.91**
Sub-Total: User Charges for Services	**24 318 753**	**27 251 888**	**30 977 791**	**33 086 499.00**	**33 898 499.00**	**25 495 310.11**	**33 898 499.00**	**36 271 393.93**	**38 810 391.51**	**41 527 118.91**
Development Contributions	102 784.01	230 343.43	201 455.95	500 000.00	500 000.00	605 594.75	500 000.00	-	-	-
Sub-Total: Public Contributions	**102 784**	**230 343**	**201 456**	**500 000.00**	**500 000.00**	**605 594.75**	**500 000.00**	**-**	**-**	**-**
Public Donations (Capital Infrastructure)	22 010 921.00	-	-	-	-	-	-	-	-	-
Sub-Total: Public Donations	**22 010 921**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	1 900 000.00	9 300 000.00	9 850 000.00	15 140 000.00	15 985 000.00	15 985 000.00	15 985 000.00	9 400 000.00	5 000 000.00	6 000 000.00
Sub-Total: National Grants (Capex)	**1 900 000**	**9 300 000**	**9 850 000**	**15 140 000.00**	**15 985 000.00**	**15 985 000.00**	**15 985 000.00**	**9 400 000.00**	**5 000 000.00**	**6 000 000.00**
Equitable Share Grant	9 224 000.00	10 228 526.00	14 810 093.00	12 645 906.00	12 645 906.00	12 645 906.00	12 645 906.00	14 241 872.00	14 241 872.00	14 241 872.00
Sub-Total: National Grants (Opex)	**9 224 000**	**10 228 526**	**14 810 093**	**12 645 906.00**	**12 645 906.00**	**12 645 906.00**	**12 645 906.00**	**14 241 872.00**	**14 241 872.00**	**14 241 872.00**
Summary: Operating Transfers	9 224 000	10 228 526	14 810 093	12 645 906	12 645 906	12 645 906.00	12 645 906.00	14 241 872.00	14 241 872.00	14 241 872.00
Summary: Capital Transfers (DORA)	1 900 000	9 300 000	9 850 000	15 140 000.00	15 985 000.00	15 985 000.00	15 985 000.00	9 400 000.00	5 000 000.00	6 000 000.00
Summary: Capital Revenue	24 013 705	9 530 343	10 051 456	15 640 000.00	16 485 000.00	16 590 594.75	16 485 000.00	9 400 000.00	5 000 000.00	6 000 000.00
Sub-Total: Government Grants and Subsidies	**11 124 000**	**19 528 526**	**24 660 093**	**27 785 906.00**	**28 630 906.00**	**28 630 906.00**	**28 630 906.00**	**23 641 872.00**	**19 241 872.00**	**20 241 872.00**
Sundry Income	-	-	-	-	-	-	-	624 732.00	-	-
Vacuum Tank Services	1 427 843.14	1 315 891.40	93 986.60	-	-	-	-	-	-	-
Sub-Total: Other Income	**1 427 843**	**1 315 891**	**93 987**	**-**	**-**	**-**	**-**	**624 732.00**	**-**	**-**
TOTAL OPERATING INCOME	**58 984 301**	**48 326 649**	**55 933 326**	**61 372 405**	**63 029 405**	**54 731 810.86**	**63 029 405.00**	**60 537 997.93**	**58 052 263.51**	**61 768 990.91**
Departmental Charges: Sewerage	57 358.70	317 855.78	18 274.50	91 585.00	91 585.00	9 015.73	91 585.00	40 215.95	43 031.07	46 043.24
Sub-Total: Departmental Charges	**57 359**	**317 856**	**18 275**	**91 585.00**	**91 585.00**	**9 015.73**	**91 585.00**	**40 215.95**	**43 031.07**	**46 043.24**
Summary: Operating Income EXCL Capital Revenue	35 027 955	39 114 161	45 900 145	45 823 990	46 635 990	38 150 231.84	46 635 990.00	51 178 213.88	53 095 294.57	55 815 034.15
NET OPERATING INCOME	**59 041 660**	**48 644 505**	**55 951 601**	**61 463 990**	**63 120 990**	**54 740 826.59**	**63 120 990.00**	**60 578 213.88**	**58 095 294.57**	**61 815 034.15**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	15 000.00	15 000.00	-	15 000.00	15 000.00	16 050.00	17 173.50
Basic Salaries	1 207 668.91	3 742 157.58	5 924 214.64	7 471 608.00	6 874 026.00	5 066 044.42	6 874 026.00	7 450 332.96	7 971 856.27	8 529 886.21
Housing Subsidy	5 254.00	16 478.00	14 124.00	53 500.00	33 600.00	31 150.00	33 600.00	33 600.00	35 952.00	38 468.64
Industrial Council Levy	803.25	3 448.05	3 708.23	4 490.00	4 818.00	3 234.91	4 818.00	4 817.28	5 154.49	5 515.30
Leave Bonus	73 251.00	406 120.00	440 568.94	551 956.00	532 055.00	460 476.58	532 055.00	600 377.64	642 404.07	687 372.36
Overtime	253 730.42	851 269.69	919 802.37	880 000.00	960 000.00	813 337.95	960 000.00	960 000.00	1 027 200.00	1 099 104.00
Shift Overtime	-	69 917.20	76 744.25	80 000.00	-	50 040.52	-	400 000.00	428 000.00	457 960.00
Redemption of Leave	12 939.40	32 083.77	55 559.05	144 000.00	77 034.00	28 018.95	77 034.00	85 034.22	90 986.61	97 355.68
Standby Allowance	96 262.10	464 635.57	503 206.46	380 000.00	380 000.00	389 558.94	380 000.00	380 000.00	406 600.00	435 062.00
Telephone Allowance	9 157.60	62 069.27	79 179.34	63 100.00	75 900.00	60 547.58	75 900.00	83 100.00	88 917.00	95 141.19
Travelling Allowance	-	205 260.52	230 828.11	239 000.00	239 000.00	183 642.60	239 000.00	239 000.00	255 730.00	273 631.10
UIF	15 391.82	65 934.70	69 298.34	75 013.00	72 655.00	57 910.57	72 655.00	75 150.07	80 410.57	86 039.31
Skills Development Levy	16 205.83	75 159.93	83 080.78	92 376.00	86 270.00	72 809.00	86 270.00	94 031.76	100 613.98	107 656.96
Group Insurance	3 823.92	12 165.24	11 329.95	11 506.00	9 418.00	7 063.38	9 418.00	9 982.91	10 681.71	11 429.43
Medical Aid Fund	191 458.80	573 557.65	655 655.89	713 680.00	795 375.00	589 613.24	795 375.00	911 731.00	975 552.17	1 043 840.82
Pension Fund	234 465.43	1 082 499.32	1 201 958.69	1 568 893.00	1 448 461.00	1 039 797.92	1 448 461.00	1 575 395.35	1 685 673.02	1 803 670.13
Sub-Total: Remuneration of Employees	**2 120 412**	**7 662 756**	**10 269 259**	**12 344 122.00**	**11 603 612.00**	**8 853 246.56**	**11 603 612.00**	**12 917 553.18**	**13 821 781.90**	**14 789 306.64**
Computer Requirements / Services	-	-	-	2 199.00	2 144.00	-	2 144.00	2 144.00	2 279.07	2 422.65
Congresses / Professional Meetings	-	2 100.00	-	2 136.00	2 083.00	-	2 083.00	2 083.00	2 214.23	2 353.73
Employee Assistance Programme	385 668.42	80 903.15	-	-	39 000.00	-	39 000.00	39 000.00	41 457.00	44 068.79
Fleet - Fuel	-	345 813.61	417 004.85	545 225.00	443 844.00	272 200.20	443 844.00	443 844.00	471 806.17	501 529.96
Fleet - Oil	-	-	-	3 053.00	2 977.00	-	2 977.00	2 977.00	3 164.55	3 363.92
Fuel Miscellaneous	-	75 914.89	233 695.09	86 850.00	134 679.00	177 189.24	134 679.00	134 679.00	143 163.78	152 183.09
Catering Municipal Activities	39 357.50	-	-	-	-	-	-	-	-	-
License Fees	17 580.00	5 196.00	6 888.00	17 370.00	16 936.00	6 828.00	16 936.00	16 936.00	18 002.97	19 137.15
Occupational Safety	27 258.23	1 904.17	2 109.65	15 440.00	15 054.00	-	15 054.00	15 054.00	16 002.40	17 010.55
Non Capital Assets	15 932.40	928.00	12 909.91	25515 440.00	15 054.00	-	15 054.00	15 054.00	16 002.40	17 010.55
Rental	1 141.94	8 357.70	5 728.69	6 143.00	65 989.00	2 748.00	65 989.00	65 989.00	70 146.31	74 565.52

MAIN SEWER

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Stationery / Printing / Binding	2 816.27	1 974.10	2 838.09	4 224.00	4 118.00	2 046.04	4 118.00	4 118.00	4 377.43	4 653.21
Stores and Materials	39 111.66	34 509.28	32 319.11	77 200.00	87 750.00	68 129.66	87 750.00	87 750.00	93 278.25	99 154.78
Telecommunications	33 208.97	20 038.35	32 767.56	33 775.00	32 931.00	17 254.40	32 931.00	32 931.00	35 005.65	37 211.01
Tracking	9 273.30	8 863.81	22 357.21	24 125.00	45 522.00	23 085.31	45 522.00	45 522.00	48 389.89	51 438.45
Uniforms / Protective Clothing	34 806.50	38 595.04	35 679.19	39 565.00	38 576.00	37 633.28	38 576.00	38 576.00	41 006.29	43 589.68
Sub-Total: General Expenditure	**606 155**	**625 098**	**804 297**	**872 745.00**	**946 657.00**	**607 114.13**	**946 657.00**	**946 657.00**	**1 006 296.39**	**1 069 693.06**
Interest: External Borrowings	1 341 970.08	1 159 810.80	918 912.22	1 660 307.00	1 610 307.00	321 990.34	1 610 307.00	908 506.63	668 316.92	693 390.20
Sub-Total: Interest External Borrowings	**1 341 970**	**1 159 811**	**918 912**	**1 660 307.00**	**1 610 307.00**	**321 990.34**	**1 610 307.00**	**908 506.63**	**668 316.92**	**693 390.20**
Contracted Services: General	3 495 460.31	3 181 370.00	1 788 984.36	1 741 460.00	2 292 924.00	1 329 728.30	2 292 924.00	2 292 924.00	2 437 378.21	2 590 933.04
Contracted Services: Masterplanning	-	-	-	281 000.00	273 975.00	-	273 975.00	273 975.00	291 235.43	309 583.26
Sub-Total: Contracted Services	**3 495 460**	**3 181 370**	**1 788 984**	**2 022 460.00**	**2 566 899.00**	**1 329 728.30**	**2 566 899.00**	**2 566 899.00**	**2 728 613.64**	**2 900 516.30**
R & M: Buildings, Fences and Sites	45 561.19	14 609.58	45 544.90	60 000.00	58 500.00	39 265.99	58 500.00	58 500.00	62 185.50	66 103.19
R & M: Network / Infrastructure: Bulk Services	1 007 465.37	557 706.55	730 996.60	1 894 000.00	1 625 650.00	1 291 588.36	1 625 650.00	1 625 650.00	1 728 065.95	1 836 934.10
R & M: Furniture	950.00	307.02	966.01	1 290.00	70 258.00	-	70 258.00	70 258.00	74 684.25	79 389.36
R & M: Pump Stations	1 176 960.83	1 587 389.76	1 842 515.48	2 750 000.00	3 168 750.00	2 481 450.93	3 168 750.00	3 168 750.00	3 368 381.25	3 580 589.27
R & M: Fleet Miscellaneous	124 900.01	25 382.08	34 747.59	57 000.00	55 575.00	16 971.72	55 575.00	55 575.00	59 076.23	62 798.03
R & M: Fleet	-	108 369.52	65 110.57	215 000.00	209 625.00	83 351.08	209 625.00	209 625.00	222 831.38	236 869.75
Sub-Total: Repairs and Maintenance	**2 355 837**	**2 293 765**	**2 719 881**	**4 977 290.00**	**5 188 358.00**	**3 912 628.08**	**5 188 358.00**	**5 188 358.00**	**5 515 224.55**	**5 862 683.70**
Sanitation in Informal Settlements	-	1 477 061.44	454 647.06	50 000.00	220 000.00	-	220 000.00	220 000.00	233 860.00	248 593.18
Indigent Grants: Free Refuse Collection	-	-	676 742.58	1 188 000.00	-	-	-	-	-	-
Sub-Total: Grants Paid	**-**	**1 477 061**	**1 131 390**	**1 238 000.00**	**220 000.00**	**-**	**220 000.00**	**220 000.00**	**233 860.00**	**248 593.18**
Depreciation and Impairments Fixed Assets	7 711 784.70	7 985 420.38	8 035 695.08	10 336 000.00	10 336 000.00	4 034 794.13	10 336 000.00	10 336 000.00	10 336 000.00	10 336 000.00
Sub-Total: Depreciation	**7 711 785**	**7 985 420**	**8 035 695**	**10 336 000.00**	**10 336 000.00**	**4 034 794.13**	**10 336 000.00**	**10 336 000.00**	**10 336 000.00**	**10 336 000.00**
Provision for Bad Debt	2 000 000.00	-	1 234 181.01	1 654 000.00	1 654 000.00	1 240 499.98	1 654 000.00	2 538 997.58	2 716 727.41	2 906 898.32
Sub-Total: Contributions to Provisions	**2 000 000**	**-**	**1 234 181**	**1 654 000.00**	**1 654 000.00**	**1 240 499.98**	**1 654 000.00**	**2 538 997.58**	**2 716 727.41**	**2 906 898.32**
TOTAL OPERATING EXPENDITURE	**19 631 620**	**24 385 282**	**26 902 600**	**35 104 924**	**34 125 833**	**20 300 001.52**	**34 125 833.00**	**35 622 971.39**	**37 026 820.81**	**38 807 081.40**
Departmental Charges: Electricity	1 804 194.63	1 757 317.53	3 479 189.75	914 311.00	914 311.00	4 046 504.01	914 311.00	984 164.36	1 102 264.08	1 234 535.77
Departmental Charges: Sewerage	56 438.50	324 505.90	18 247.20	35 645.00	35 645.00	9 015.73	35 645.00	38 140.15	40 809.96	43 666.66
Departmental Charges: Water	123 213.88	10 539.93	98 343.44	86 022.00	86 022.00	59 558.91	86 022.00	92 043.54	98 486.59	105 380.65
Sub-Total: Departmental Charges	**1 983 847**	**2 092 363**	**3 595 780**	**1 035 978.00**	**1 035 978.00**	**4 115 078.65**	**1 035 978.00**	**1 114 348.05**	**1 241 560.63**	**1 383 583.08**
NET OPERATING EXPENDITURE	**21 615 467**	**26 477 645**	**30 498 380**	**36 140 902**	**35 161 811**	**24 415 080.17**	**35 161 811.00**	**36 737 319.44**	**38 268 381.44**	**40 190 664.48**

ACCOUNTING SURPLUS / (DEFICIT)	**37 426 193**	**22 166 860**	**25 453 221**	**25 323 088**	**27 959 179**	**30 325 746.42**	**27 959 179.00**	**23 840 894.44**	**19 826 913.13**	**21 624 369.67**
Accounting Surplus / (Deficit) excl Capital Revenue	13 412 488	12 636 516	15 401 765	9 683 088	11 474 179	13 735 151.67	11 474 179.00	14 440 894.44	14 826 913.13	15 624 369.67
Contribution to Capital Budget (Capital Replacement Reserve)	-	599 509.40	-144 283.27	600 000.00	600 000.00	-	600 000.00	1 094 732.00	-	500 000.00
Contribution to Capital Budget (Grants and Contributions)	24 013 705.00	9 530 343.00	201 455.95	15 140 000.00	16 485 000.00	-	16 485 000.00	9 400 000.00	5 000 000.00	6 000 000.00
Redemption of External Loans	-	-	-	3 770 175.00	3 770 175.00	-	3 770 175.00	4 069 021.93	1 437 960.18	1 640 825.39
Offset Depreciation	-	-7 985 420.38	-7 535 695.08	-10 336 000.00	-10 336 000.00	-6 890 666.65	-10 336 000.00	-9 336 000.00	-8 836 000.00	-8 336 000.00
BUDGET SURPLUS/ (DEFICIT)	**13 412 488**	**20 022 428**	**17 974 698**	**16 148 913**	**17 440 004**	**37 216 413.07**	**38 478 354.00**	**18 613 140.51**	**22 224 952.95**	**21 819 544.28**

1001/10/ **PURIFICATION**

VOTE NUMBER		FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
		INCOME										
1001/10/2/24/2020	1001/10/ 2/ 24/2020	Municipal Infrastructure Grant	16 000 000.00	-	-	-	-	-	-	-	-	-
1001/10/2/24/2030	1001/10/ 2/ 24/2030	Regional Bulk Infrastructure Grant	4 258 160.83	-	-	-	2 742 012.00	2 742 011.93	2 742 012.00	-	-	-
		Sub-Total: National Grants (Capex)	**20 258 161**	**-**	**-**	**-**	**2 742 012.00**	**2 742 011.93**	**2 742 012.00**	**-**	**-**	**-**
		Summary: Capital Transfers (DORA)	20 258 161	-	-	-	2 742 012.00	2 742 011.93	2 742 012.00	-	-	-
		Summary: Capital Revenue	20 258 161	-	-	-	2 742 012.00	2 742 011.93	2 742 012.00	-	-	-
		Sub-Total: Government Grants and Subsidies	**20 258 161**	**-**	**-**	**-**	**2 742 012.00**	**2 742 011.93**	**2 742 012.00**	**-**	**-**	**-**
		TOTAL OPERATING INCOME	**20 258 161**	**-**	**-**	**-**	**2 742 012**	**2 742 011.93**	**2 742 012.00**	**-**	**-**	**-**
		NET OPERATING INCOME	**20 258 161**	**-**	**-**	**-**	**2 742 012**	**2 742 011.93**	**2 742 012.00**	**-**	**-**	**-**

VOTE NUMBER		FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
		EXPENDITURE										
1001/10/1/02/0002	1001/10/ 1/ 02/0002	Basic Salaries	3 895 250.48	-	-	-	-	-	-	-	-	-
1001/10/1/02/0004	1001/10/ 1/ 02/0004	Housing Subsidy	3 114.00	-	-	-	-	-	-	-	-	-
1001/10/1/02/0005	1001/10/ 1/ 02/0005	Industrial Council Levy	2 255.05	-	-	-	-	-	-	-	-	-
1001/10/1/02/0006	1001/10/ 1/ 02/0006	Leave Bonus	255 817.00	-	-	-	-	-	-	-	-	-
1001/10/1/02/0007	1001/10/ 1/ 02/0007	Overtime	547 189.11	-	-	-	-	-	-	-	-	-
1001/10/1/02/0009	1001/10/ 1/ 02/0009	Redemption of Leave	74 911.28	-	-	-	-	-	-	-	-	-
1001/10/1/02/0010	1001/10/ 1/ 02/0010	Standby Allowance	292 355.78	-	-	-	-	-	-	-	-	-
1001/10/1/02/0011	1001/10/ 1/ 02/0011	Telephone Allowance	45 380.64	-	-	-	-	-	-	-	-	-
1001/10/1/02/0012	1001/10/ 1/ 02/0012	Travelling Allowance	206 547.25	-	-	-	-	-	-	-	-	-
1001/10/1/02/0013	1001/10/ 1/ 02/0013	UIF	43 042.44	-	-	-	-	-	-	-	-	-
1001/10/1/02/0014	1001/10/ 1/ 02/0014	Skills Development Levy	49 603.41	-	-	-	-	-	-	-	-	-
1001/10/1/03/0001	1001/10/ 1/ 03/0001	Group Insurance	7 695.48	-	-	-	-	-	-	-	-	-
1001/10/1/03/0002	1001/10/ 1/ 03/0002	Medical Aid Fund	318 439.38	-	-	-	-	-	-	-	-	-
1001/10/1/03/0003	1001/10/ 1/ 03/0003	Pension Fund	731 736.88	-	-	-	-	-	-	-	-	-
		Sub-Total: Remuneration of Employees	**6 473 338**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1001/10/1/06/0201	1001/10/ 1/ 06/0201	Computer Requirements / Services	1 032.00	-	-	3 742.00	3 648.00	-	3 648.00	3 648.00	3 877.82	4 122.13
1001/10/1/06/0501	1001/10/ 1/ 06/0501	Employee Assistance Programme	100 641.82	14 098.18	-	-	-	-	-	-	-	-
1001/10/1/06/0503	1001/10/ 1/ 06/0503	Fleet - Fuel	-	22 103.47	25 826.74	39 565.00	38 576.00	20 338.15	38 576.00	38 576.00	41 006.29	43 589.68
1001/10/1/06/0504	1001/10/ 1/ 06/0504	Fleet - Oil	-	-	-	1 118.00	1 090.00	-	1 090.00	1 090.00	1 158.67	1 231.67
1001/10/1/06/1105	1001/10/ 1/ 06/1105	Catering Municipal Activities	-39 321.48	-	-	-	-	-	-	-	-	-
1001/10/1/06/1140	1001/10/ 1/ 06/1140	License Fees	35 702.00	10 056.00	11 807.00	36 670.00	35 753.00	19 575.60	35 753.00	35 753.00	38 005.44	40 399.78
1001/10/1/06/1410	1001/10/ 1/ 06/1410	Occupational Safety	4 437.39	-	-	4 114.00	4 011.00	-	4 011.00	4 011.00	4 263.69	4 532.31
1001/10/1/06/1525	1001/10/ 1/ 06/1525	Non Capital Assets	7 302.13	12 142.95	12 992.28	15 440.00	15 054.00	831.00	15 054.00	15 054.00	16 002.40	17 010.55
1001/10/1/06/1701	1001/10/ 1/ 06/1701	Rental	-	-	-	5 790.00	5 645.00	5 344.80	5 645.00	5 645.00	6 000.64	6 378.68
1001/10/1/06/1820	1001/10/ 1/ 06/1820	Stationery / Printing / Binding	7 649.11	3 937.00	8 869.40	9 626.00	9 385.00	5 898.65	9 385.00	9 385.00	9 976.26	10 604.76
1001/10/1/06/1830	1001/10/ 1/ 06/1830	Stores and Materials	39 786.58	40 834.76	37 533.21	42 460.00	215 199.00	57 685.61	215 199.00	215 199.00	228 756.54	243 168.20
1001/10/1/06/1901	1001/10/ 1/ 06/1901	Tracking	3 387.82	3 504.75	1 070.85	3 725.00	3 632.00	3 465.84	3 632.00	3 632.00	3 860.82	4 104.05
1001/10/1/06/2001	1001/10/ 1/ 06/2001	Uniforms / Protective Clothing	14 440.51	19 278.56	18 637.50	19 300.00	58 318.00	31 970.69	58 318.00	58 318.00	61 992.03	65 897.53
		Sub-Total: General Expenditure	**175 058**	**125 956**	**116 737**	**181 550.00**	**390 311.00**	**145 110.34**	**390 311.00**	**390 311.00**	**414 900.59**	**441 039.33**
1001/10/1/08/8083	1001/10/ 1/ 08/8083	Interest: External Borrowings	39 321.48	-	10 810.92	-	-	-	-	-	-	-
		Sub-Total: Interest External Borrowings	**39 321**	**-**	**10 811**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1001/10/1/09/0204	1001/10/ 1/ 09/0204	Contracted Services: General	2 485 305.77	2 000 157.87	2 069 600.59	1 274 000.00	1 339 650.00	1 153 372.21	1 339 650.00	1 339 650.00	1 424 047.95	1 513 762.97
		Sub-Total: Contracted Services	**2 485 306**	**2 000 158**	**2 069 601**	**1 274 000.00**	**1 339 650.00**	**1 153 372.21**	**1 339 650.00**	**1 339 650.00**	**1 424 047.95**	**1 513 762.97**
1001/10/1/10/1210	1001/10/ 1/ 10/1210	R & M: Buildings, Fences and Sites	7 601.31	11 179.58	9 148.22	12 000.00	11 700.00	-	11 700.00	11 700.00	12 437.10	13 220.64
1001/10/1/10/1220	1001/10/ 1/ 10/1220	R & M: Network / Infrastructure: Bulk Services	202 244.52	549 237.05	1 166 812.92	1 452 000.00	1 355 700.00	325 100.31	1 355 700.00	1 355 700.00	1 441 109.10	1 531 898.97
1001/10/1/10/1238	1001/10/ 1/ 10/1238	R & M: Wastewater treatment works	-	-	-	842 000.00	964 500.00	547 006.61	964 500.00	964 500.00	1 025 263.50	1 089 855.10
1001/10/1/10/1250	1001/10/ 1/ 10/1250	R & M: Furniture	-	-	-	1 290.00	1 258.00	-	1 258.00	1 258.00	1 337.25	1 421.50
1001/10/1/10/1260	1001/10/ 1/ 10/1260	R & M: Pump Stations	-	-	-	501 000.00	585 975.00	499 098.26	585 975.00	585 975.00	622 891.43	662 133.58
1001/10/1/10/1270	1001/10/ 1/ 10/1270	R & M: Fleet Miscellaneous	14 143.09	7 004.87	2 903.26	36 000.00	35 100.00	5 610.57	35 100.00	35 100.00	37 311.30	39 661.91
1001/10/1/10/1271	1001/10/ 1/ 10/1271	R & M: Fleet	-	6 328.72	6 880.84	-	-	-	-	-	-	-
		Sub-Total: Repairs and Maintenance	**223 989**	**573 750**	**1 185 745**	**2 844 290.00**	**2 954 233.00**	**1 376 815.75**	**2 954 233.00**	**2 954 233.00**	**3 140 349.68**	**3 338 191.71**
1001/10/1/12/0300	1001/10/ 1/ 12/0300	Depreciation and Impairments Fixed Assets	542 587.16	604 624.99	964 730.45	683 000.00	683 000.00	492 936.12	683 000.00	683 000.00	683 000.00	683 000.00
		Sub-Total: Depreciation	**542 587**	**604 625**	**964 730**	**683 000.00**	**683 000.00**	**492 936.12**	**683 000.00**	**683 000.00**	**683 000.00**	**683 000.00**
		TOTAL OPERATING EXPENDITURE	**9 939 599**	**3 304 489**	**4 347 624**	**4 982 840**	**5 367 194**	**3 168 234.42**	**5 367 194.00**	**5 367 194.00**	**5 662 298.22**	**5 975 994.01**
1001/10/1/17/0306	1001/10/ 1/ 17/0306	Departmental Charges: Refuse	3 840.00	4 416.00	4 857.60	4 607.00	4 607.00	3 934.62	4 607.00	4 929.49	5 274.55	5 643.77
		Sub-Total: Departmental Charges	**3 840**	**4 416**	**4 858**	**4 607.00**	**4 607.00**	**3 934.62**	**4 607.00**	**4 929.49**	**5 274.55**	**5 643.77**
		NET OPERATING EXPENDITURE	**9 943 439**	**3 308 905**	**4 352 482**	**4 987 447**	**5 371 801**	**3 172 169.04**	**5 371 801.00**	**5 372 123.49**	**5 667 572.78**	**5 981 637.78**

VOTE NUMBER												
		ACCOUNTING SURPLUS / (DEFICIT)	**10 314 721**	**-3 308 905**	**-4 352 482**	**-4 987 447**	**-2 629 789**	**-430 157.11**	**-2 629 789.00**	**-5 372 123.49**	**-5 667 572.78**	**-5 981 637.78**
		Accounting Surplus / (Deficit) excl Capital Revenue	-9 943 439	-3 308 905	-4 352 482	-4 987 447	-5 371 801	-3 172 169.04	-5 371 801.00	-5 372 123.49	-5 667 572.78	-5 981 637.78
		Contribution to Capital Budget (Capital Replacement Reserve)	-	193 164.04	-373 192.14	570 000.00	570 000.00	-	570 000.00	550 000.00	-	-
1001/10/3/17/7200	1001/10/ 3/ 17/7200											
1001/10/3/17/7300	1001/10/ 3/ 17/7300	Contribution to Capital Budget (Grants and Contributions)	20 258 161.00	-	-	-	2 742 012.00	-	2 742 012.00	-	-	-
1001/10/3/18/2010	1001/10/ 3/ 18/2010	Offset Depreciation	-	-604 624.99	-964 730.45	-683 000.00	-683 000.00	-455 333.35	-683 000.00	-683 000.00	-683 000.00	-683 000.00
		BUDGET SURPLUS/ (DEFICIT)	**-9 943 440**	**-2 897 444**	**-5 690 404**	**-4 874 447**	**-5 258 801**	**25 176.24**	**-777.00**	**-5 239 123.49**	**-4 984 572.78**	**-5 298 637.78**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

TRANSPORT & MECHANICAL WORKSHOP

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
TOTAL OPERATING INCOME	-	-	-	-	-	-	-	-	-	-
NET OPERATING INCOME	-	-	-	-	-	-	-	-	-	-

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	937 428.11	471 813.25	1 234 875.13	1 977 995.00	1 670 304.00	1 296 241.70	1 670 304.00	1 875 551.28	2 006 839.87	2 147 318.66
Housing Subsidy	12 000.00	11 472.00	14 616.00	16 000.00	16 800.00	12 600.00	16 800.00	16 800.00	17 976.00	19 234.32
Industrial Council Levy	416.50	482.60	650.88	1 061.00	926.00	674.25	926.00	1 019.04	1 090.37	1 166.70
Leave Bonus	58 625.00	81 151.47	78 171.00	164 833.00	139 192.00	58 085.00	139 192.00	156 295.94	167 236.66	178 943.22
Overtime	7 991.38	7 502.50	84 171.15	55 000.00	55 000.00	63 819.34	55 000.00	55 000.00	58 850.00	62 969.50
Redemption of Leave	-	39 089.08	803.99	-	-	6 117.12	-	-	-	-
Standby Allowance	38 027.35	37 726.23	40 268.36	45 000.00	45 000.00	36 224.25	45 000.00	45 000.00	48 150.00	51 520.50
Telephone Allowance	22 800.00	22 600.00	13 103.22	22 800.00	27 600.00	25 532.36	27 600.00	27 600.00	29 532.00	31 599.24
Travelling Allowance	74 028.99	80 776.07	90 112.00	91 000.00	91 000.00	69 267.70	91 000.00	91 000.00	97 370.00	104 185.90
UIF	7 808.42	9 298.40	11 497.59	20 275.00	15 909.00	12 038.70	15 909.00	17 424.67	18 644.40	19 949.51
Skills Development Levy	10 848.69	12 974.67	15 165.15	24 798.00	21 463.00	15 651.44	21 463.00	23 686.71	25 344.78	27 118.92
Group Insurance	3 993.42	3 936.68	-	-	-	-	-	-	-	-
Medical Aid Fund	92 143.20	130 143.45	102 727.68	207 128.00	201 424.00	102 482.28	201 424.00	201 424.00	215 523.68	230 610.34
Pension Fund	181 818.00	204 198.98	240 304.85	390 558.00	334 792.00	253 152.18	334 792.00	373 784.58	399 949.50	427 945.96
Sub-Total: Remuneration of Employees	**1 447 929**	**1 113 165**	**1 926 467**	**3 021 448.00**	**2 624 410.00**	**1 951 886.32**	**2 624 410.00**	**2 889 586.22**	**3 091 857.26**	**3 308 287.27**
Computer Requirements / Services	669.79	630.00	-	4 677.00	4 560.00	-	4 560.00	4 560.00	4 847.28	5 152.66
Congresses / Professional Meetings	-	600.00	-	610.00	595.00	-	595.00	595.00	632.49	672.33
Employee Assistance Programme	64 967.69	16 100.11	-	-	-	-	-	-	-	-
Fleet - Fuel	-	65 709.38	108 884.54	77 200.00	75 270.00	62 570.29	75 270.00	75 270.00	80 012.01	85 052.77
Fleet - Oil	-	-	-	464.00	452.00	-	452.00	452.00	480.48	510.75
Fuel Miscellaneous	-	293.87	-	-	-	-	-	-	-	-
License Fees	1 296.00	1 716.00	1 848.00	2 415.00	4 355.00	2 339.20	4 355.00	4 355.00	4 629.37	4 921.01
Occupational Safety	2 538.83	233.68	195.00	1 746.00	1 702.00	300.00	1 702.00	1 702.00	1 809.23	1 923.21
Non Capital Assets	29 508.56	23 676.10	1 753.51	27 985.00	9 560.00	1 577.20	9 560.00	9 560.00	10 162.28	10 802.50
Stationery / Printing / Binding	5 630.78	3 331.75	3 868.00	8 840.00	8 619.00	4 127.11	8 619.00	8 619.00	9 162.00	9 739.20
Stores and Materials	98 599.70	142 246.60	74 266.46	79 130.00	84 152.00	71 147.83	84 152.00	84 152.00	89 453.58	95 089.15
Telecommunications	9 682.90	9 524.19	9 682.48	9 650.00	9 409.00	3 508.75	9 409.00	9 409.00	10 001.77	10 631.88
Tracking	6 868.94	4 446.11	8 174.31	9 650.00	9 409.00	3 023.70	9 409.00	9 409.00	10 001.77	10 631.88
Uniforms / Protective Clothing	9 943.95	8 054.32	9 584.54	14 475.00	14 113.00	12 409.78	14 113.00	14 113.00	15 002.12	15 947.25
Sub-Total: General Expenditure	**229 707**	**276 562**	**218 257**	**236 842.00**	**222 196.00**	**161 003.86**	**222 196.00**	**222 196.00**	**236 194.35**	**251 074.59**
R & M: Buildings, Fences and Sites	4 811.66	371.84	3 580.77	6 040.00	5 889.00	1 200.00	5 889.00	5 889.00	6 260.01	6 654.39
R & M: Furniture	695.00	920.00	-	1 207.00	1 177.00	-	1 177.00	1 177.00	1 251.15	1 329.97
R & M: Fleet Miscellaneous	36 680.11	4 056.74	1 885.06	6 358.00	10 199.00	9 931.66	10 199.00	10 199.00	10 841.54	11 524.55
R & M: Fleet	-	12 676.32	2 451.01	45 000.00	37 875.00	8 221.41	37 875.00	37 875.00	40 261.13	42 797.58
Sub-Total: Repairs and Maintenance	**42 187**	**18 025**	**7 917**	**58 605.00**	**55 140.00**	**19 353.07**	**55 140.00**	**55 140.00**	**58 613.82**	**62 306.49**
Depreciation and Impairments Fixed Assets	191 570.59	439 066.99	178 275.15	405 000.00	405 000.00	61 494.27	405 000.00	405 000.00	405 000.00	405 000.00
Sub-Total: Depreciation	**191 571**	**439 067**	**178 275**	**405 000.00**	**405 000.00**	**61 494.27**	**405 000.00**	**405 000.00**	**405 000.00**	**405 000.00**
TOTAL OPERATING EXPENDITURE	**1 911 394**	**1 846 819**	**2 330 916**	**3 721 895**	**3 306 746**	**2 193 737.52**	**3 306 746.00**	**3 571 922.22**	**3 791 665.43**	**4 026 668.35**
Departmental Charges: Refuse	14 139.84	14 471.00	15 051.60	19 353.00	19 353.00	7 316.02	19 353.00	20 707.71	22 157.25	23 708.26
Sub-Total: Departmental Charges	**14 140**	**14 471**	**15 052**	**19 353.00**	**19 353.00**	**7 316.02**	**19 353.00**	**20 707.71**	**22 157.25**	**23 708.26**
NET OPERATING EXPENDITURE	**1 925 533**	**1 861 290**	**2 345 967**	**3 741 248**	**3 326 099**	**2 201 053.54**	**3 326 099.00**	**3 592 629.93**	**3 813 822.68**	**4 050 376.61**

ACCOUNTING SURPLUS / (DEFICIT)	**-1 925 533**	**-1 861 290**	**-2 345 967**	**-3 741 248**	**-3 326 099**	**-2 201 053.54**	**-3 326 099.00**	**-3 592 629.93**	**-3 813 822.68**	**-4 050 376.61**
Accounting Surplus / (Deficit) excl Capital Revenue	-1 925 533	-1 861 290	-2 345 967	-3 741 248	-3 326 099	-2 201 053.54	-3 326 099.00	-3 592 629.93	-3 813 822.68	-4 050 376.61
Contribution to Capital Budget (Capital Replacement Reserve)	-	-18 813.63	-11 431.67	-	-	-	-	-	-	-
Offset Depreciation	-	-439 066.99	-178 275.15	-405 000.00	-405 000.00	-270 000.00	-405 000.00	-405 000.00	-405 000.00	-405 000.00
BUDGET SURPLUS/ (DEFICIT)	**-1 925 533**	**-1 403 410**	**-2 535 674**	**-3 336 248**	**-2 921 099**	**-1 931 053.54**	**-3 731 099.00**	**-3 187 629.93**	**-3 408 822.68**	**-3 645 376.61**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ROADS & STORMWATER

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Development Contributions	-	1 026 615.02	1 370 235.69	-	-	8 410 528.52	-	-	-	-
Sub-Total: Public Contributions	**-**	**1 026 615**	**1 370 236**	**-**	**-**	**8 410 528.52**	**-**	**-**	**-**	**-**
Public Donations (Capital Infrastructure)	8 288 637.00	-	-	-	-	-	-	-	-	-
Sub-Total: Public Donations	**8 288 637**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	3 836 000.00	7 058 000.00	11 042 141.00	4 543 000.00	7 340 000.00	7 340 000.00	7 340 000.00	2 639 000.00	278 000.00	4 985 000.00
Sub-Total: National Grants (Capex)	**3 836 000**	**7 058 000**	**11 042 141**	**4 543 000.00**	**7 340 000.00**	**7 340 000.00**	**7 340 000.00**	**2 639 000.00**	**278 000.00**	**4 985 000.00**
Summary: Capital Transfers (DORA)	3 836 000	7 058 000	11 042 141	4 543 000.00	7 340 000.00	7 340 000.00	7 340 000.00	2 639 000.00	278 000.00	4 985 000.00
Summary: Capital Revenue	12 124 637	8 084 615	12 412 377	4 543 000.00	7 340 000.00	15 750 528.52	7 340 000.00	2 639 000.00	278 000.00	4 985 000.00
Sub-Total: Government Grants and Subsidies	**3 836 000**	**7 058 000**	**11 042 141**	**4 543 000.00**	**7 340 000.00**	**7 340 000.00**	**7 340 000.00**	**2 639 000.00**	**278 000.00**	**4 985 000.00**
TOTAL OPERATING INCOME	**12 124 637**	**8 084 615**	**12 412 377**	**4 543 000**	**7 340 000**	**15 750 528.52**	**7 340 000.00**	**2 639 000.00**	**278 000.00**	**4 985 000.00**
NET OPERATING INCOME	**12 124 637**	**8 084 615**	**12 412 377**	**4 543 000**	**7 340 000**	**15 750 528.52**	**7 340 000.00**	**2 639 000.00**	**278 000.00**	**4 985 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	15 000.00	165 000.00	-	165 000.00	15 000.00	16 050.00	17 173.50
Basic Salaries	4 610 576.15	3 260 536.02	5 101 764.25	5 591 320.00	5 465 064.00	4 140 662.12	5 465 064.00	6 091 417.20	6 517 816.40	6 974 063.55
Housing Subsidy	14 358.00	13 728.00	14 988.00	21 500.00	88 200.00	67 200.00	88 200.00	88 200.00	94 374.00	100 980.18
Industrial Council Levy	2 969.05	3 206.75	3 457.80	3 754.00	4 169.00	2 936.25	4 169.00	4 354.08	4 658.87	4 984.99
Leave Bonus	337 450.00	401 329.80	400 704.00	465 943.00	455 422.00	313 170.27	455 422.00	507 618.10	543 151.37	581 171.96
Overtime	9 815.61	29 255.15	48 107.28	15 000.00	27 000.00	13 386.26	27 000.00	15 000.00	16 050.00	17 173.50
Redemption of Leave	61 406.72	5 531.14	13 553.28	118 661.00	65 470.00	50 673.38	65 470.00	69 398.28	74 256.16	79 454.10
Telephone Allowance	59 857.72	72 767.75	75 053.95	74 400.00	60 000.00	50 774.19	60 000.00	60 000.00	64 200.00	68 694.00
Travelling Allowance	126 001.05	170 993.42	167 879.81	171 900.00	171 900.00	136 205.50	171 900.00	171 900.00	183 933.00	196 808.31
UIF	45 052.35	48 946.19	51 301.67	57 755.00	57 573.00	42 660.23	57 573.00	63 423.49	67 863.13	72 613.55
Skills Development Levy	161 564.58	52 548.25	56 576.34	66 912.00	65 067.00	46 957.13	65 067.00	71 891.54	76 923.94	82 308.62
Group Insurance	1 802.04	1 930.08	2 061.12	2 226.00	2 205.00	1 654.02	2 205.00	2 337.68	2 501.32	2 676.41
Medical Aid Fund	168 585.20	178 589.10	203 814.96	247 477.00	200 620.00	144 559.68	200 620.00	200 620.00	214 663.40	229 689.84
Pension Fund	909 306.22	972 934.00	1 038 387.80	1 212 275.00	1 170 399.00	849 848.14	1 170 399.00	1 294 679.61	1 385 307.18	1 482 278.69
Sub-Total: Remuneration of Employees	**6 508 745**	**5 212 296**	**7 177 650**	**8 064 123.00**	**7 998 089.00**	**5 860 687.17**	**7 998 089.00**	**8 655 839.98**	**9 261 748.78**	**9 910 071.19**
Computer Requirements / Services	1 490.35	-	-	1 825.00	1 779.00	-	1 779.00	1 779.00	1 891.08	2 010.21
Congresses / Professional Meetings	-	2 250.00	-	2 289.00	2 232.00	744.00	2 232.00	2 232.00	2 372.62	2 522.09
Employee Assistance Programme	560 165.39	112 784.65	-	-	-	-	-	-	-	-
Fleet - Fuel	-	359 990.67	367 639.83	444 865.00	433 743.00	251 771.74	433 743.00	433 743.00	461 068.81	490 116.14
Fleet - Oil	-	-	-	3 765.00	3 671.00	-	3 671.00	3 671.00	3 902.27	4 148.12
Fuel Miscellaneous	-	109 542.16	49 242.66	66 585.00	64 920.00	35 506.97	64 920.00	64 920.00	69 009.96	73 357.59
Catering Municipal Activities	36.02	-	-	-	-	-	-	-	-	-
License Fees	24 261.00	22 704.00	22 440.00	27 020.00	35 345.00	21 544.40	35 345.00	35 345.00	37 571.74	39 938.75
Occupational Safety	14 252.66	7 377.21	9 348.45	10 615.00	6 937.00	-	6 937.00	6 937.00	7 374.03	7 838.59
Periodicals / Reference Books / Magazines	-	-	-	281.00	274.00	-	274.00	274.00	291.26	309.61
Postage	42.00	-	-	227.00	221.00	-	221.00	221.00	234.92	249.72
Non Capital Assets	28 011.12	3 998.00	6 450.00	23 160.00	14 781.00	-	14 781.00	14 781.00	15 712.20	16 702.07
Rental	-	3 124.74	2 083.16	5 320.00	5 187.00	-	5 187.00	5 187.00	5 513.78	5 861.15
Stationery / Printing / Binding	3 119.79	1 612.16	789.90	4 224.00	4 118.00	2 433.10	4 118.00	4 118.00	4 377.43	4 653.21
Stores and Materials	33 404.57	40 147.28	58 316.24	49 215.00	47 985.00	47 260.60	47 985.00	47 985.00	51 008.06	54 221.56
Telecommunications	40 823.72	19 143.60	33 177.20	40 530.00	30 517.00	14 802.65	30 517.00	30 517.00	32 439.57	34 483.26
Tracking	21 046.57	19 847.37	22 000.57	25 090.00	24 463.00	12 813.66	24 463.00	24 463.00	26 004.17	27 642.43
Uniforms / Protective Clothing	54 760.24	63 172.11	63 280.34	63 690.00	62 098.00	51 340.08	62 098.00	62 098.00	66 010.17	70 168.81
Sub-Total: General Expenditure	**781 413**	**765 694**	**634 768**	**768 701.00**	**738 271.00**	**438 217.20**	**738 271.00**	**738 271.00**	**784 782.07**	**834 223.34**
Interest: External Borrowings	2 731 285.82	4 189 229.99	3 797 274.83	6 064 369.00	5 914 369.00	2 759 281.55	5 914 369.00	5 796 531.18	5 198 357.52	4 594 389.23
Sub-Total: Interest External Borrowings	**2 731 286**	**4 189 230**	**3 797 275**	**6 064 369.00**	**5 914 369.00**	**2 759 281.55**	**5 914 369.00**	**5 796 531.18**	**5 198 357.52**	**4 594 389.23**
Contracted Services: General	2 474 332.10	2 621 269.14	1 740 769.01	98 000.00	95 550.00	4 326.84	95 550.00	95 550.00	101 569.65	107 968.54
Contracted Services: Masterplanning	-	-	-	511 000.00	498 225.00	-	498 225.00	498 225.00	529 613.18	562 978.81
Sub-Total: Contracted Services	**2 474 332**	**2 621 269**	**1 740 769**	**609 000.00**	**593 775.00**	**4 326.84**	**593 775.00**	**593 775.00**	**631 182.83**	**670 947.34**
R & M: Buildings, Fences and Sites	405.75	9 413.46	26 792.19	11 000.00	10 725.00	-	10 725.00	10 725.00	11 400.68	12 118.92
R & M: Network / Infrastructure: Gravel Roads	4 762 122.93	5 136 739.97	5 213 440.56	10 570 000.00	5 138 250.00	3 027 139.33	5 138 250.00	5 138 250.00	5 461 959.75	5 806 063.21
R & M: Network / Infrastructure: Tarred Roads	9 497 262.23	9 719 932.77	9 994 709.11	10 630 000.00	9 258 883.00	2 410 096.43	9 258 883.00	9 258 883.00	9 842 192.63	10 462 250.76

ROADS & STORMWATER

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
R & M: Network / Infrastructure: Tarred Roads Resealing	2 844 650.47	3 016 495.35	3 054 773.05	3 505 000.00	2 832 375.00	3 426 507.04	2 832 375.00	2 832 375.00	3 010 814.63	3 200 495.95
R & M: Cleaning of Roads & Stormwater	-	-	-	700 000.00	682 500.00	197 668.18	682 500.00	682 500.00	725 497.50	771 203.84
R & M: Furniture	-	940.20	-	1 290.00	1 258.00	876.32	1 258.00	1 258.00	1 337.25	1 421.50
R & M: Fleet Miscellaneous	203 447.38	84 758.23	16 955.69	-	-	-	-	-	-	-
R & M: Fleet	-	104 229.28	230 975.57	302 000.00	294 450.00	207 112.47	294 450.00	294 450.00	313 000.35	332 719.37
Sub-Total: Repairs and Maintenance	**17 307 889**	**18 072 509**	**18 537 646**	**21 019 290.00**	**18 218 441.00**	**9 269 399.77**	**18 218 441.00**	**18 218 441.00**	**19 366 202.78**	**20 586 273.56**
Depreciation and Impairments Fixed Assets	31 347 263.91	31 959 658.62	31 453 856.47	37 107 000.00	37 107 000.00	14 928 938.82	37 107 000.00	37 107 000.00	37 107 000.00	37 107 000.00
Sub-Total: Depreciation	**31 347 264**	**31 959 659**	**31 453 856**	**37 107 000.00**	**37 107 000.00**	**14 928 938.82**	**37 107 000.00**	**37 107 000.00**	**37 107 000.00**	**37 107 000.00**
TOTAL OPERATING EXPENDITURE	**61 150 929**	**62 820 657**	**63 341 965**	**73 632 483**	**70 569 945**	**33 260 851.35**	**70 569 945.00**	**71 109 858.16**	**72 349 273.98**	**73 702 904.67**
NET OPERATING EXPENDITURE	**61 150 929**	**62 820 657**	**63 341 965**	**73 632 483**	**70 569 945**	**33 260 851.35**	**70 569 945.00**	**71 109 858.16**	**72 349 273.98**	**73 702 904.67**
ACCOUNTING SURPLUS / (DEFICIT)	**-49 026 292**	**-54 736 042**	**-50 929 588**	**-69 089 483**	**-63 229 945**	**-17 510 322.83**	**-63 229 945.00**	**-68 470 858.16**	**-72 071 273.98**	**-68 717 904.67**
Accounting Surplus / (Deficit) excl Capital Revenue	-61 150 929	-62 820 657	-63 341 965	-73 632 483	-70 569 945	-33 260 851.35	-70 569 945.00	-71 109 858.16	-72 349 273.98	-73 702 904.67
Contribution to Capital Budget (Capital Replacement Reserve)	-	-236 550.00	29 429.78	-	-	-	-	-	300 000.00	500 000.00
Contribution to Capital Budget (Grants and Contributions)	12 124 637.00	8 084 615.00	1 370 235.69	4 543 000.00	7 340 000.00	-	7 340 000.00	2 639 000.00	278 000.00	4 985 000.00
Redemption of External Loans	-	-	-	5 498 851.00	5 498 851.00	-	5 498 851.00	6 147 297.91	6 652 115.47	7 354 259.45
Offset Depreciation	-	-31 959 658.62	-31 453 856.47	-36 107 000.00	-36 107 000.00	-24 071 333.35	-36 107 000.00	-37 107 000.00	-37 107 000.00	-37 107 000.00
BUDGET SURPLUS/ (DEFICIT)	**-61 150 929**	**-30 624 448**	**-80 983 779**	**-43 024 334**	**-39 961 796**	**6 561 010.52**	**-86 498 094.00**	**-40 150 156.07**	**-42 194 389.45**	**-44 450 164.12**



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WATER SERVICES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Less: Income Foregone - Other	-2 147 974.83	-	-	-	-	-	-	-	-	-
Sub-Total: Property Rates	**-2 147 975**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water: Basic	9 046 514.40	9 889 361.83	10 979 555.44	12 568 948.00	12 568 948.00	9 584 112.85	12 568 948.00	9 015 803.08	9 827 225.36	10 711 675.64
Water Sales	108 371 768.20	139 836 757.93	149 604 790.92	169 732 978.00	154 135 223.00	117 858 082.58	154 135 223.00	177 526 164.27	193 503 519.05	210 918 835.77
Water Sales: Pre-paid	168 005.58	139 904.51	89 355.89	265 627.00	265 627.00	67 338.19	265 627.00	297 236.61	323 987.91	353 146.82
Less: Income Foregone	-	-16 016 737.60	-20 443 450.89	-16 030 000.00	-16 030 000.00	-12 237 842.06	-16 030 000.00	-17 937 570.00	-19 551 951.30	-21 311 626.92
Less: Income Foregone - Indigent Water Basic Subsidy	-	-	-	-	-400 000.00	-321 140.60	-400 000.00	-447 600.00	-487 884.00	-531 793.56
Sub-Total: Water Sales	**117 586 288**	**133 849 287**	**140 230 251**	**166 537 553.00**	**150 539 798.00**	**114 950 550.96**	**150 539 798.00**	**168 454 033.96**	**183 614 897.02**	**200 140 237.75**
Sub-Total: User Charges for Services	**117 586 288**	**133 849 287**	**140 230 251**	**166 537 553.00**	**150 539 798.00**	**114 950 550.96**	**150 539 798.00**	**168 454 033.96**	**183 614 897.02**	**200 140 237.75**
Development Contributions	187 029.82	169 929.85	339 465.53	-	-	2 176 722.82	-	-	-	-
Sub-Total: Public Contributions	**187 030**	**169 930**	**339 466**	**-**	**-**	**2 176 722.82**	**-**	**-**	**-**	**-**
Public Donations (Capital Infrastructure)	8 392 524.00	-	1 144 738.08	-	-	-	-	-	-	-
Sub-Total: Public Donations	**8 392 524**	**-**	**1 144 738**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	800 000.00	500 000.00	1 480 000.00	1 880 000.00	963 000.00	963 000.00	963 000.00	10 000 000.00	15 000 000.00	14 000 000.00
Sub-Total: National Grants (Capex)	**800 000**	**500 000**	**1 480 000**	**1 880 000.00**	**963 000.00**	**963 000.00**	**963 000.00**	**10 000 000.00**	**15 000 000.00**	**14 000 000.00**
Equitable Share Grant	11 218 000.00	12 443 795.00	17 072 612.00	15 386 797.00	15 386 797.00	15 386 797.00	15 386 797.00	17 328 676.00	17 328 676.00	17 328 676.00
Sub-Total: National Grants (Opex)	**11 218 000**	**12 443 795**	**17 072 612**	**15 386 797.00**	**15 386 797.00**	**15 386 797.00**	**15 386 797.00**	**17 328 676.00**	**17 328 676.00**	**17 328 676.00**
Summary: Operating Transfers	11 218 000	12 443 795	17 072 612	15 386 797	15 386 797	15 386 797.00	15 386 797.00	17 328 676.00	17 328 676.00	17 328 676.00
Summary: Capital Transfers (DORA)	800 000	500 000	1 480 000	1 880 000.00	963 000.00	963 000.00	963 000.00	10 000 000.00	15 000 000.00	14 000 000.00
Summary: Capital Revenue	9 379 554	669 930	2 964 204	1 880 000.00	963 000.00	3 139 722.82	963 000.00	10 000 000.00	15 000 000.00	14 000 000.00
Sub-Total: Government Grants and Subsidies	**12 018 000**	**12 943 795**	**18 552 612**	**17 266 797.00**	**16 349 797.00**	**16 349 797.00**	**16 349 797.00**	**27 328 676.00**	**32 328 676.00**	**31 328 676.00**
New Connection Fees (Opex)	513 673.94	623 408.00	657 319.76	567 000.00	567 000.00	855 298.04	567 000.00	606 690.00	649 158.30	694 599.38
Lost Tokens	570.18	315.78	526.32	648.00	648.00	394.74	648.00	693.36	741.90	793.83
Reconnection Fees	-	102 750.00	-5 243.00	-	-	82 812.50	-	-	-	-
Final Reading Fees	87 080.00	100 710.00	114 784.00	97 921.00	97 921.00	97 299.00	97 921.00	104 775.47	112 109.75	119 957.44
Meter Test Fees	4 261.59	4 500.00	2 550.00	5 676.00	5 676.00	4 455.00	5 676.00	6 073.32	6 498.45	6 953.34
Sub-Total: Other Income	**605 586**	**831 684**	**769 937**	**671 245.00**	**671 245.00**	**1 040 259.28**	**671 245.00**	**718 232.15**	**768 508.40**	**822 303.99**
TOTAL OPERATING INCOME	**136 641 453**	**147 794 695**	**161 037 004**	**184 475 595**	**167 560 840**	**134 517 330.06**	**167 560 840.00**	**196 500 942.11**	**216 712 081.42**	**232 291 217.74**
Departmental Charges: Water	1 073 152.15	840 880.05	1 169 574.93	996 194.00	996 194.00	1 276 269.43	996 194.00	1 010 555.09	1 081 294.04	1 156 984.51
Sub-Total: Departmental Charges	**1 073 152**	**840 880**	**1 169 575**	**996 194.00**	**996 194.00**	**1 276 269.43**	**996 194.00**	**1 010 555.09**	**1 081 294.04**	**1 156 984.51**
Summary: Operating Income EXCL Capital Revenue	128 335 051	147 965 646	159 242 375	183 591 789	167 594 034	132 653 876.67	167 594 034.00	187 511 497.20	202 793 375.46	219 448 202.25
NET OPERATING INCOME	**137 714 605**	**148 635 575**	**162 206 579**	**185 471 789**	**168 557 034**	**135 793 599.49**	**168 557 034.00**	**197 511 497.20**	**217 793 375.46**	**233 448 202.25**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	5 000.00	5 000.00	-	5 000.00	5 000.00	5 350.00	5 724.50
Basic Salaries	4 856 792.93	3 255 868.32	5 075 323.49	6 933 156.00	6 938 487.00	4 110 644.41	6 938 487.00	7 523 850.78	8 050 520.33	8 614 056.76
Housing Subsidy	48 908.00	28 446.00	26 304.00	50 500.00	92 400.00	45 500.00	92 400.00	96 600.00	103 362.00	110 597.34
Industrial Council Levy	3 010.70	3 048.00	3 288.30	4 244.00	4 817.00	2 733.25	4 817.00	4 909.92	5 253.61	5 621.37
Leave Bonus	366 828.31	367 799.93	400 654.50	482 733.00	484 057.00	359 048.00	484 057.00	626 987.57	670 876.69	717 838.06
Overtime	1 368 973.49	1 416 926.97	1 606 244.81	2 000 000.00	2 000 000.00	1 335 644.75	2 000 000.00	2 000 000.00	2 140 000.00	2 289 800.00
Redemption of Leave	42 713.71	21 500.14	16 154.45	100 130.00	21 417.00	93 271.76	21 417.00	22 702.15	24 291.30	25 991.69
Standby Allowance	713 384.16	777 176.19	819 699.41	560 000.00	560 000.00	699 668.95	560 000.00	560 000.00	599 200.00	641 144.00
Telephone Allowance	60 270.95	56 832.55	66 311.25	65 900.00	62 000.00	53 541.21	62 000.00	62 000.00	66 340.00	70 983.80
Travelling Allowance	163 722.54	186 885.55	208 233.11	197 000.00	197 000.00	144 575.91	197 000.00	197 000.00	210 790.00	225 545.30
UIF	60 355.49	62 565.23	65 651.92	70 064.00	69 575.00	53 472.70	69 575.00	74 033.23	79 215.55	84 760.64
Skills Development Levy	69 432.10	73 386.76	79 396.45	84 205.00	84 474.00	67 372.19	84 474.00	91 811.66	98 238.48	105 115.18
Group Insurance	2 962.86	3 173.64	3 389.28	2 000.00	3 468.00	2 593.33	3 468.00	3 676.02	3 933.34	4 208.67
Medical Aid Fund	241 357.80	294 456.90	378 508.68	591 118.00	652 026.00	343 720.68	652 026.00	652 026.00	697 667.82	746 504.57
Pension Fund	980 656.76	991 505.10	1 071 409.42	1 458 120.00	1 457 616.00	901 469.72	1 457 616.00	1 575 321.40	1 685 593.89	1 803 585.47
Sub-Total: Remuneration of Employees	**8 979 370**	**7 539 571**	**9 820 569**	**12 604 170.00**	**12 632 337.00**	**8 213 256.86**	**12 632 337.00**	**13 495 918.72**	**14 440 633.03**	**15 451 477.34**
Computer Requirements / Services	2 522.35	-	-	9 167.00	8 938.00	820.00	8 938.00	8 938.00	9 501.09	10 099.66
Congresses / Professional Meetings	-	1 350.00	-	1 373.00	1 339.00	-	1 339.00	1 339.00	1 423.36	1 513.03
Connections	146 246.53	270 048.22	270 478.71	317 485.00	309 548.00	161 539.80	309 548.00	309 548.00	329 049.52	349 779.64
Employee Assistance Programme	712 346.29	154 125.28	-	261 -	-	-	-	-	-	-
Fleet - Fuel	-	660 153.97	595 336.38	737 260.00	718 829.00	519 271.66	718 829.00	718 829.00	764 115.23	812 254.49

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WATER SERVICES

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Fleet - Oil	-	-	256.80	4 580.00	4 466.00	-	4 466.00	4 466.00	4 747.36	5 046.44
Fuel Miscellaneous	-	30 893.10	170 464.55	151 505.00	167 217.00	96 743.75	167 217.00	167 217.00	177 751.67	188 950.03
License Fees	37 777.00	32 224.00	24 776.00	48 250.00	47 044.00	29 412.90	47 044.00	47 044.00	50 007.77	53 158.26
Occupational Safety	12 971.87	1 346.79	3 367.03	8 743.00	8 524.00	2 975.92	8 524.00	8 524.00	9 061.01	9 631.86
Non Capital Assets	21 230.00	21 838.00	10 265.00	23 160.00	22 581.00	-	22 581.00	22 581.00	24 003.60	25 515.83
Rental	-	3 124.74	1 562.37	6 367.00	6 208.00	2 603.95	6 208.00	6 208.00	6 599.10	7 014.85
Stationery / Printing / Binding	8 669.00	6 053.45	8 144.99	8 644.00	8 428.00	7 184.87	8 428.00	8 428.00	8 958.96	9 523.38
Stores and Materials	39 116.13	41 593.12	42 239.07	93 605.00	91 265.00	35 385.40	91 265.00	91 265.00	97 014.70	103 126.62
Services to Informal Settlements	347 356.65	1 772 635.82	-	728 575.00	710 361.00	567 777.41	710 361.00	710 361.00	755 113.74	802 685.91
Telecommunications	7 786.46	-	7 585.96	7 735.00	7 542.00	4 941.91	7 542.00	7 542.00	8 017.15	8 522.23
Tracking	31 870.41	27 605.52	21 092.02	35 705.00	56 812.00	29 863.96	56 812.00	56 812.00	60 391.16	64 195.80
Uniforms / Protective Clothing	66 293.15	66 190.28	54 411.08	69 480.00	82 743.00	79 034.77	82 743.00	82 743.00	87 955.81	93 497.02
Sub-Total: General Expenditure	**1 434 186**	**3 089 182**	**1 209 980**	**2 251 634.00**	**2 251 845.00**	**1 537 556.30**	**2 251 845.00**	**2 251 845.00**	**2 393 711.24**	**2 544 515.04**
Purchase of Water	70 181 838.58	82 162 238.14	56 745 828.63	99 990 000.00	56 109 365.00	56 042 518.62	56 109 365.00	62 786 379.44	68 437 153.58	74 596 497.41
Cost of Free Basic Water	-	-	7 100 206.27	-	7 174 191.00	-	7 174 191.00	8 027 919.73	8 750 432.50	9 537 971.43
Non Revenue Water (Technical)	-	-	1 784 288.93	-	1 793 548.00	-	1 793 548.00	2 006 980.21	2 187 608.43	2 384 493.19
Non Revenue Water (Non-Technical)	-	-	23 878 283.00	-	24 212 896.00	10 295 557.53	24 212 896.00	27 094 230.62	29 532 711.38	32 190 655.40
Sub-Total: Bulk Purchases	**70 181 839**	**82 162 238**	**89 508 607**	**99 990 000.00**	**89 290 000.00**	**66 338 076.15**	**89 290 000.00**	**99 915 510.00**	**108 907 905.90**	**118 709 617.43**
Interest: External Borrowings	4 141 251.90	2 960 856.75	7 105 025.95	4 213 416.00	4 063 416.00	3 199 066.59	4 063 416.00	6 441 898.70	5 888 091.59	5 326 092.68
Sub-Total: Interest External Borrowings	**4 141 252**	**2 960 857**	**7 105 026**	**4 213 416.00**	**4 063 416.00**	**3 199 066.59**	**4 063 416.00**	**6 441 898.70**	**5 888 091.59**	**5 326 092.68**
Contracted Services: General	3 244 360.40	3 383 516.55	4 041 856.41	2 744 000.00	2 808 000.00	2 450 021.63	2 808 000.00	2 808 000.00	2 984 904.00	3 172 952.95
Contracted Services: Masterplanning	-	-	153 959.53	255 000.00	248 625.00	-	248 625.00	248 625.00	264 288.38	280 938.54
Contracted Services: Water Loss Programme	-	-	-	1 150 000.00	1 121 250.00	390 218.80	1 121 250.00	1 121 250.00	1 191 888.75	1 266 977.74
Sub-Total: Contracted Services	**3 244 360**	**3 383 517**	**4 195 816**	**4 149 000.00**	**4 177 875.00**	**2 840 240.43**	**4 177 875.00**	**4 177 875.00**	**4 441 081.13**	**4 720 869.24**
R & M: Buildings, Fences and Sites	6 608.61	10 171.00	10 479.00	11 000.00	10 725.00	481.90	10 725.00	10 725.00	11 400.68	12 118.92
R & M: Network / Infrastructure: Bulk Services	803 376.55	1 258 913.27	2 148 346.18	2 250 000.00	2 156 750.00	1 545 701.78	2 156 750.00	2 156 750.00	2 292 625.25	2 437 060.64
R & M: Water Meters	-	-	-	700 000.00	682 500.00	507 354.28	682 500.00	682 500.00	725 497.50	771 203.84
R & M: Water Loss Programme	-	-	-	1 200 000.00	1 170 000.00	312 299.71	1 170 000.00	1 170 000.00	1 243 710.00	1 322 063.73
R & M: Pump Stations	235 041.39	329 245.67	7 700.00	1 000 000.00	926 250.00	279 848.82	926 250.00	926 250.00	984 603.75	1 046 633.79
R & M: Fleet Miscellaneous	295 307.00	67 981.23	9 480.32	-	-	-	-	-	-	-
R & M: Fleet	-	236 134.14	224 752.08	365 000.00	355 875.00	99 051.87	355 875.00	355 875.00	378 295.13	402 127.72
Sub-Total: Repairs and Maintenance	**1 340 334**	**1 902 445**	**2 400 758**	**5 526 000.00**	**5 302 100.00**	**2 744 738.36**	**5 302 100.00**	**5 302 100.00**	**5 636 132.30**	**5 991 208.63**
Indigent Grants: Free Basic Water	-	-	267 591.24	400 000.00	-	-	-	-	-	-
Sub-Total: Grants Paid	**-**	**-**	**267 591**	**400 000.00**	**-**	**-**	**-**	**-**	**-**	**-**
Depreciation and Impairments Fixed Assets	5 489 168.63	6 426 128.87	5 911 673.34	7 251 000.00	7 251 000.00	3 008 235.41	7 251 000.00	7 251 000.00	7 251 000.00	7 251 000.00
Sub-Total: Depreciation	**5 489 169**	**6 426 129**	**5 911 673**	**7 251 000.00**	**7 251 000.00**	**3 008 235.41**	**7 251 000.00**	**7 251 000.00**	**7 251 000.00**	**7 251 000.00**
Provision for Bad Debt	4 000 000.00	-	5 924 499.00	19 499 000.00	19 499 000.00	14 624 250.01	19 499 000.00	11 770 975.81	12 830 363.64	13 985 096.37
Sub-Total: Contributions to Provisions	**4 000 000**	**-**	**5 924 499**	**19 499 000.00**	**19 499 000.00**	**14 624 250.01**	**19 499 000.00**	**11 770 975.81**	**12 830 363.64**	**13 985 096.37**
Loss on Disposal of Assets	-	-	1 153 372.30	-	-	-	-	-	-	-
Sub-Total: Loss on Disposal of Assets	**-**	**-**	**1 153 372**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENDITURE	**98 810 509**	**107 463 939**	**127 497 891**	**155 884 220**	**144 467 573**	**102 505 420.11**	**144 467 573.00**	**150 607 123.23**	**161 788 918.81**	**173 979 876.73**
Departmental Charges: Electricity	3 295.20	45 762.79	389 243.50	82 053.00	82 053.00	71 831.00	82 053.00	88 321.85	98 920.47	110 790.93
Departmental Charges: Water	209 193.28	76 177.18	577 591.41	211 746.00	211 746.00	123 889.96	211 746.00	226 568.22	242 428.00	259 397.96
Sub-Total: Departmental Charges	**212 488**	**121 940**	**966 835**	**293 799.00**	**293 799.00**	**195 720.96**	**293 799.00**	**314 890.07**	**341 348.47**	**370 188.88**
NET OPERATING EXPENDITURE	**99 022 997**	**107 585 879**	**128 464 726**	**156 178 019**	**144 761 372**	**102 701 141.07**	**144 761 372.00**	**150 922 013.30**	**162 130 267.28**	**174 350 065.61**

ACCOUNTING SURPLUS / (DEFICIT)	**38 691 608**	**41 049 696**	**33 741 853**	**29 293 770**	**23 795 662**	**33 092 458.42**	**23 795 662.00**	**46 589 483.90**	**55 663 108.18**	**59 098 136.64**
Accounting Surplus / (Deficit) excl Capital Revenue	29 312 054	40 379 766	30 777 649	27 413 770	22 832 662	29 952 735.60	22 832 662.00	36 589 483.90	40 663 108.18	45 098 136.64
Contribution to Capital Budget (Capital Replacement Reserve)	-	446 057.29	321 454.90	1 680 000.00	1 680 000.00	-	1 680 000.00	3 400 000.00	2 090 000.00	2 450 000.00
Contribution to Capital Budget (Grants and Contributions)	9 379 554.00	669 930.00	-621 285.29	1 880 000.00	963 000.00	-	963 000.00	10 000 000.00	15 000 000.00	14 000 000.00
Redemption of External Loans	-	-	-	3 814 430.00	3 814 430.00	-	3 814 430.00	6 492 920.08	7 046 727.13	7 736 726.07
Offset Depreciation	-	-6 426 128.87	-5 411 673.34	-7 251 000.00	-7 251 000.00	-4 834 000.00	-7 251 000.00	-5 251 000.00	-4 751 000.00	-4 251 000.00
BUDGET SURPLUS/ (DEFICIT)	**29 312 054**	**46 359 838**	**28 030 349**	**29 170 340**	**24 589 232**	**37 926 458.42**	**23 002 092.00**	**31 947 563.82**	**36 277 381.05**	**39 162 410.57**

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DATE: 26/05/2016

ELECTRICITY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Less: Income Foregone - Other	-	-140 062.56	-	-	-	-	-	-	-	-
Sub-Total: Property Rates	**-**	**-140 063**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity: Basic	14 707 864.00	15 840 301.31	17 150 331.57	20 972 012.00	20 972 012.00	14 762 029.99	20 972 012.00	14 470 688.28	16 207 170.87	18 152 031.37
Electricity Sales	146 223 053.41	161 798 612.59	164 429 633.37	210 077 263.00	192 631 513.00	141 527 860.16	192 631 513.00	216 920 678.03	235 984 272.40	255 167 884.08
Electricity Sales: Pre-paid	53 019 329.07	57 435 006.64	61 660 261.24	71 246 287.00	71 246 287.00	50 883 351.75	71 246 287.00	76 689 503.33	85 892 243.73	96 199 312.97
Less: Income Foregone - Indigent Electricity Subsidy - ESKOM	-	-	-	-	-39 000.00	-	-39 000.00	-41 979.60	-47 017.15	-52 659.21
Less: Income Foregone - Indigent Electricity Basic Subsidy	-	-	-	-	-2 073 000.00	-384 176.99	-2 073 000.00	-2 231 377.20	-2 499 142.46	-2 799 039.56
Sub-Total: Electricity Sales	**213 950 246**	**235 073 921**	**243 240 226**	**302 295 562.00**	**282 737 812.00**	**206 789 064.91**	**282 737 812.00**	**305 807 512.84**	**335 537 527.38**	**366 667 529.66**
Sub-Total: User Charges for Services	**213 950 246**	**235 073 921**	**243 240 226**	**302 295 562.00**	**282 737 812.00**	**206 789 064.91**	**282 737 812.00**	**305 807 512.84**	**335 537 527.38**	**366 667 529.66**
Development Contributions	1 390 090.31	1 237 104.10	279 453.69	7 500 000.00	7 827 455.00	1 885 388.54	7 827 455.00	10 100 000.00	3 600 000.00	3 100 000.00
New Connection Fees (Capex)	-	-	-	2 000 000.00	450 000.00	-	450 000.00	1 000 000.00	500 000.00	500 000.00
Sub-Total: Public Contributions	**1 390 090**	**1 237 104**	**279 454**	**9 500 000.00**	**8 277 455.00**	**1 885 388.54**	**8 277 455.00**	**11 100 000.00**	**4 100 000.00**	**3 600 000.00**
Public Donations (Capital Infrastructure)	17 022 312.00	-	-	-	-	-	-	-	-	-
Sub-Total: Public Donations	**17 022 312**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	1 400 000.00	-	-	-	-	-	-	-	-	-
Energy Efficiency Demand Side Management Grant	-	8 999 700.00	-	4 000 000.00	4 000 000.00	4 000 000.00	4 000 000.00	9 000 000.00	9 000 000.00	12 000 000.00
Sub-Total: National Grants (Capex)	**1 400 000**	**8 999 700**	**-**	**4 000 000.00**	**4 000 000.00**	**4 000 000.00**	**4 000 000.00**	**9 000 000.00**	**9 000 000.00**	**12 000 000.00**
Equitable Share Grant	12 385 000.00	13 734 667.00	11 734 979.00	16 980 925.00	16 980 925.00	16 980 925.00	16 980 925.00	19 123 989.00	19 123 989.00	19 123 989.00
Sub-Total: National Grants (Opex)	**12 385 000**	**13 734 667**	**11 734 979**	**16 980 925.00**	**16 980 925.00**	**16 980 925.00**	**16 980 925.00**	**19 123 989.00**	**19 123 989.00**	**19 123 989.00**
Summary: Operating Transfers	12 385 000	13 734 667	11 734 979	16 980 925	16 980 925	16 980 925.00	16 980 925.00	19 123 989.00	19 123 989.00	19 123 989.00
Summary: Capital Transfers (DORA)	1 400 000	8 999 700	-	4 000 000.00	4 000 000.00	4 000 000.00	4 000 000.00	9 000 000.00	9 000 000.00	12 000 000.00
Summary: Capital Revenue	19 812 402	10 236 804	279 454	13 500 000.00	12 277 455.00	5 885 388.54	12 277 455.00	20 100 000.00	13 100 000.00	15 600 000.00
Sub-Total: Government Grants and Subsidies	**13 785 000**	**22 734 367**	**11 734 979**	**20 980 925.00**	**20 980 925.00**	**20 980 925.00**	**20 980 925.00**	**28 123 989.00**	**28 123 989.00**	**31 123 989.00**
New Connection Fees (Opex)	5 121 941.56	2 101 888.03	5 418 543.01	3 000 000.00	3 000 000.00	2 103 963.86	3 000 000.00	3 210 000.00	3 434 700.00	3 675 129.00
Reconnection Fees	4 884 522.13	4 833 840.56	5 739 113.96	5 250 000.00	7 250 000.00	4 939 675.50	7 250 000.00	7 757 500.00	8 300 525.00	8 881 561.75
Final Reading Fees	15 715.92	19 657.40	17 830.88	17 850.00	17 850.00	13 194.24	17 850.00	19 099.50	20 436.47	21 867.02
Meter Test Fees	710.53	750.00	-	1 050.00	1 050.00	-	1 050.00	1 123.50	1 202.15	1 286.30
Sub-Total: Other Income	**10 022 890**	**6 956 136**	**11 175 488**	**8 268 900.00**	**10 268 900.00**	**7 056 833.60**	**10 268 900.00**	**10 987 723.00**	**11 756 863.61**	**12 579 844.06**
TOTAL OPERATING INCOME	**256 170 539**	**265 861 465**	**266 430 147**	**341 045 387**	**322 265 092**	**236 712 212.05**	**322 265 092.00**	**356 019 224.84**	**379 518 379.99**	**413 971 362.73**
Departmental Charges: Electricity	3 971 296.25	4 066 558.15	5 755 677.94	1 995 623.00	1 995 623.00	6 000 532.32	1 995 623.00	2 091 986.63	2 343 025.02	2 624 188.03
Departmental Charges: Street Lighting	-	-	-	2 116 398.00	2 116 398.00	-	2 116 398.00	2 221 071.81	2 487 600.42	2 786 112.47
Sub-Total: Departmental Charges	**3 971 296**	**4 066 558**	**5 755 678**	**4 112 021.00**	**4 112 021.00**	**6 000 532.32**	**4 112 021.00**	**4 313 058.43**	**4 830 625.45**	**5 410 300.50**
Summary: Operating Income EXCL Capital Revenue	240 329 433	259 691 219	271 906 371	331 657 408	314 099 658	236 827 355.83	314 099 658.00	340 232 283.27	371 249 005.43	403 781 663.23
NET OPERATING INCOME	**260 141 835**	**269 928 023**	**272 185 825**	**345 157 408**	**326 377 113**	**242 712 744.37**	**326 377 113.00**	**360 332 283.27**	**384 349 005.43**	**419 381 663.23**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	626 881.00	484 803.00	-	484 803.00	626 881.00	670 762.67	717 716.06
Basic Salaries	7 093 748.80	5 041 857.22	7 180 907.44	9 289 106.00	8 010 443.00	6 003 617.86	8 010 443.00	8 721 305.82	9 331 797.23	9 985 023.03
Housing Subsidy	59 220.00	55 676.00	57 576.00	107 500.00	105 000.00	71 050.00	105 000.00	121 800.00	130 326.00	139 448.82
Industrial Council Levy	3 326.05	3 625.85	3 640.86	4 734.00	4 817.00	2 979.75	4 817.00	4 724.64	5 055.36	5 409.24
Leave Bonus	452 426.63	500 415.00	496 991.00	685 172.00	543 539.00	535 320.68	543 539.00	633 568.89	677 918.71	725 373.02
Overtime	463 181.38	586 558.19	946 836.23	800 000.00	800 000.00	838 031.97	800 000.00	800 000.00	856 000.00	915 920.00
Redemption of Leave	23 997.55	324 076.80	68 369.50	36 855.00	85 771.00	47 374.68	85 771.00	88 210.75	94 385.50	100 992.48
Standby Allowance	235 175.35	241 446.45	277 342.05	360 000.00	360 000.00	248 655.52	360 000.00	360 000.00	385 200.00	412 164.00
Telephone Allowance	98 048.49	114 875.07	110 514.35	130 920.00	116 520.00	87 198.30	116 520.00	123 720.00	132 380.40	141 647.03
Travelling Allowance	396 046.39	414 783.20	436 544.57	512 000.00	512 000.00	374 336.72	512 000.00	512 000.00	547 840.00	586 188.80
UIF	59 429.33	65 321.41	64 236.33	86 104.00	76 337.00	51 402.55	76 337.00	79 329.80	84 882.88	90 824.68
Skills Development Levy	82 881.72	94 984.69	95 373.38	125 285.00	108 321.00	82 664.96	108 321.00	118 254.27	126 532.07	135 389.32
Group Insurance	10 687.56	10 582.32	7 752.72	17 914.00	12 426.00	5 817.74	12 426.00	13 171.56	14 093.57	15 080.12
Medical Aid Fund	599 263.56	684 405.90	674 309.92	1 140 114.00	974 037.00	504 720.96	974 037.00	997 941.00	1 067 796.87	1 142 542.65
Pension Fund	1 193 390.56	1 313 079.96	1 292 350.98	1 676 392.00	1 443 082.00	1 089 418.98	1 443 082.00	1 571 719.86	1 681 740.26	1 799 462.07
Sub-Total: Remuneration of Employees	**10 770 823**	**9 451 688**	**11 712 745**	**15 598 977.00**	**13 637 096.00**	**9 942 590.67**	**13 637 096.00**	**14 772 627.59**	**15 806 711.52**	**16 913 181.33**
Computer Requirements / Services	4 917.00	5 329.77	7 650.00	27 985.00	27 285.00	2 640.00	27 285.00	27 285.00	29 003.96	30 831.20
Congresses / Professional Meetings	-	1 800.00	1 340.00	263 1 831.00	1 785.00	1 412.00	1 785.00	1 785.00	1 897.46	2 016.99
Connections	1 792 825.36	1 434 350.88	1 078 080.93	2 895 000.00	2 822 625.00	1 190 750.65	2 822 625.00	2 822 625.00	3 000 450.38	3 189 478.75

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ELECTRICITY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Disconnections and Reconnections	-	4 992.48	-	992.00	967.00	-	967.00	967.00	1 027.92	1 092.68
Employee Assistance Programme	416 804.95	107 890.69	-	-	-	-	-	-	-	-
Fleet - Fuel	-	419 041.65	527 168.77	660 060.00	487 559.00	394 454.29	487 559.00	487 559.00	518 275.22	550 926.56
Fleet - Oil	-	7 298.25	-	3 053.00	2 977.00	-	2 977.00	2 977.00	3 164.55	3 363.92
Fuel Miscellaneous	-	6 580.25	10 946.53	54 040.00	52 689.00	869.65	52 689.00	52 689.00	56 008.41	59 536.94
License Fees	140 404.00	33 828.00	196 677.60	197 825.00	192 879.00	26 335.80	192 879.00	192 879.00	205 030.38	217 947.29
Marketing / Promotions / Advertisements	19 085.91	35 093.54	22 425.42	-	-	-	-	-	-	-
Membership Fees	-	4 581.02	-	-	-	-	-	-	-	-
Occupational Safety	30 148.56	11 818.12	10 994.83	20 265.00	19 758.00	-	19 758.00	19 758.00	21 002.75	22 325.93
Non Capital Assets	4 255.00	26 998.26	23 884.60	55 005.00	53 630.00	-	53 630.00	53 630.00	57 008.69	60 600.24
Rental	11 347.64	18 812.00	29 308.44	28 950.00	28 226.00	18 787.42	28 226.00	28 226.00	30 004.24	31 894.50
Stationery / Printing / Binding	16 258.49	9 320.37	16 749.26	17 370.00	16 936.00	10 402.99	16 936.00	16 936.00	18 002.97	19 137.15
Stores and Materials	40 905.14	76 228.06	94 617.50	102 290.00	99 733.00	82 907.62	99 733.00	99 733.00	106 016.18	112 695.20
Telecommunications	31 992.24	31 000.57	34 999.67	36 670.00	35 753.00	27 674.68	35 753.00	35 753.00	38 005.44	40 399.78
Tracking	33 048.32	32 511.46	51 049.07	61 760.00	60 216.00	32 241.40	60 216.00	60 216.00	64 009.61	68 042.21
Uniforms / Protective Clothing	130 349.18	96 986.69	129 514.39	137 995.00	134 545.00	103 542.40	134 545.00	134 545.00	143 021.34	152 031.68
Sub-Total: General Expenditure	**2 672 342**	**2 364 462**	**2 235 407**	**4 301 091.00**	**4 037 563.00**	**1 892 018.90**	**4 037 563.00**	**4 037 563.00**	**4 291 929.47**	**4 562 321.03**
Purchase of Electricity	155 477 813.64	168 068 805.51	159 962 094.99	220 500 000.00	193 937 337.00	152 889 167.21	193 937 337.00	209 174 993.57	238 459 492.67	271 843 821.64
Cost of Free Basic Electricity	-	-	216 272.00	-	2 213 555.00	-	2 213 555.00	2 387 474.02	2 721 720.38	3 102 761.23
Electricity Losses (Technical)	-	-	3 716 684.85	-	4 427 110.00	-	4 427 110.00	4 774 948.03	5 443 440.76	6 205 522.46
Electricity Losses (Not-Technical)	-	-	17 700 937.54	-	19 921 997.00	-	19 921 997.00	21 487 268.30	24 495 485.87	27 924 853.89
Sub-Total: Bulk Purchases	**155 477 814**	**168 068 806**	**181 595 989**	**220 500 000.00**	**220 499 999.00**	**152 889 167.21**	**220 499 999.00**	**237 824 683.92**	**271 120 139.67**	**309 076 959.22**
Interest: External Borrowings	2 326 464.07	3 958 575.19	2 932 150.83	3 843 855.00	3 693 855.00	1 724 289.21	3 693 855.00	2 450 353.13	2 268 496.32	2 066 909.77
Sub-Total: Interest External Borrowings	**2 326 464**	**3 958 575**	**2 932 151**	**3 843 855.00**	**3 693 855.00**	**1 724 289.21**	**3 693 855.00**	**2 450 353.13**	**2 268 496.32**	**2 066 909.77**
Contracted Services: General	3 284 728.44	3 872 138.60	5 799 632.11	3 935 680.00	4 799 547.00	3 264 867.28	4 799 547.00	4 799 547.00	5 101 918.46	5 423 339.32
Contracted Services: Masterplanning	-	-	-	511 000.00	120 413.00	176 000.00	120 413.00	120 413.00	127 999.02	136 062.96
Sub-Total: Contracted Services	**3 284 728**	**3 872 139**	**5 799 632**	**4 446 680.00**	**4 919 960.00**	**3 440 867.28**	**4 919 960.00**	**4 919 960.00**	**5 229 917.48**	**5 559 402.28**
R & M: Buildings, Fences and Sites	97 457.87	84 550.64	180 960.96	215 000.00	209 625.00	46 645.15	209 625.00	209 625.00	222 831.38	236 869.75
R & M: Network / Infrastructure: Bulk Services	3 271 896.25	2 950 712.22	3 884 876.28	4 000 000.00	4 626 960.00	2 717 691.70	4 626 960.00	4 626 960.00	4 918 458.48	5 228 321.36
R & M: Network / Infrastructure: Replace Rotten Poles	-	-	143 821.90	268 000.00	12 644.00	12 968.00	12 644.00	12 644.00	13 440.57	14 287.33
R & M: Tree Cutting	-	-	-	900 000.00	-	-	-	-	-	-
R & M: Furniture	-	3 125.00	150.00	5 376.00	5 242.00	-	5 242.00	5 242.00	5 572.25	5 923.30
R & M: Fleet Miscellaneous	286 152.43	36 968.33	94 113.99	-	-	-	-	-	-	-
R & M: Fleet	-	181 990.48	250 249.79	341 000.00	332 475.00	195 041.53	332 475.00	332 475.00	353 420.93	375 686.44
Sub-Total: Repairs and Maintenance	**3 655 507**	**3 257 347**	**4 554 173**	**5 729 376.00**	**5 186 946.00**	**2 972 346.38**	**5 186 946.00**	**5 186 946.00**	**5 513 723.60**	**5 861 088.18**
ESKOM FBE Payments	11 653.28	17 252.18	14 548.82	39 000.00	-	8 860.77	-	-	-	-
Indigent Grants: Free Basic Electricity	-	-	551 836.32	2 073 000.00	-	121 565.66	-	-	-	-
Sub-Total: Grants Paid	**11 653**	**17 252**	**566 385**	**2 112 000.00**	**-**	**130 426.43**	**-**	**-**	**-**	**-**
Depreciation and Impairments Fixed Assets	52 018 745.13	51 748 960.16	53 133 919.91	61 290 000.00	61 290 000.00	26 580 108.31	61 290 000.00	61 290 000.00	61 290 000.00	61 290 000.00
Sub-Total: Depreciation	**52 018 745**	**51 748 960**	**53 133 920**	**61 290 000.00**	**61 290 000.00**	**26 580 108.31**	**61 290 000.00**	**61 290 000.00**	**61 290 000.00**	**61 290 000.00**
Provision for Bad Debt	5 000 000.00	-	11 111 519.01	15 114 000.00	15 114 000.00	11 335 500.00	15 114 000.00	16 038 260.67	17 475 169.86	18 932 775.17
Sub-Total: Contributions to Provisions	**5 000 000**	**-**	**11 111 519**	**15 114 000.00**	**15 114 000.00**	**11 335 500.00**	**15 114 000.00**	**16 038 260.67**	**17 475 169.86**	**18 932 775.17**
TOTAL OPERATING EXPENDITURE	**235 218 076**	**242 739 228**	**273 641 922**	**332 935 979**	**328 379 419**	**210 907 314.39**	**328 379 419.00**	**346 520 394.31**	**382 996 087.92**	**424 262 636.98**
Departmental Charges: Electricity	69 580.65	63 162.23	130 060.70	138 532.00	138 532.00	91 919.70	138 532.00	149 115.84	167 009.75	187 050.92
Departmental Charges: Sewerage	-	-0.30	-	-	-	-	-	-	-	-
Departmental Charges: Water	-	0.15	-	-	-	-	-	-	-	-
Departmental Charges: Refuse	-	-0.44	-	-	-	-	-	-	-	-
Departmental Charges: Street Lighting	1 677 407.63	1 732 963.66	1 172 793.85	2 059 278.00	2 059 278.00	975 018.58	2 059 278.00	2 216 606.84	2 482 599.66	2 780 511.62
Sub-Total: Departmental Charges	**1 746 988**	**1 796 125**	**1 302 855**	**2 197 810.00**	**2 197 810.00**	**1 066 938.28**	**2 197 810.00**	**2 365 722.68**	**2 649 609.41**	**2 967 562.53**
NET OPERATING EXPENDITURE	**236 965 065**	**244 535 354**	**274 944 776**	**335 133 789**	**330 577 229**	**211 974 252.67**	**330 577 229.00**	**348 886 116.99**	**385 645 697.32**	**427 230 199.52**

ACCOUNTING SURPLUS / (DEFICIT)	**23 176 771**	**25 392 669**	**-2 758 952**	**10 023 619**	**-4 200 116**	**30 738 491.70**	**-4 200 116.00**	**11 446 166.28**	**-1 296 691.89**	**-7 848 536.29**
Accounting Surplus / (Deficit) excl Capital Revenue	3 364 368	15 155 865	-3 038 405	-3 476 381	-16 477 571	24 853 103.16	-16 477 571.00	-8 653 833.72	-14 396 691.89	-23 448 536.29
Contribution to Capital Budget (Capital Replacement Reserve)	-	1 630 922.68	-665 618.79	400 000.00	430 000.00	-	430 000.00	-	1 700 000.00	2 500 000.00
Contribution to Capital Budget (Grants and Contributions)	19 812 402.00	10 236 804.00	-743 090.17	13 500 000.00	12 277 455.00	-	12 277 455.00	20 100 000.00	13 100 000.00	15 600 000.00
Redemption of External Loans	-	-	-	3 815 041.00	3 815 041.00	-	3 815 041.00	3 871 268.28	4 372 465.64	4 760 806.56
Offset Depreciation	-	-51 748 960.16	-51 960 819.91	-40 030 000.00	-60 030 000.00	-40 020 000.00	-60 030 000.00	-59 290 000.00	-58 790 000.00	-58 290 000.00
BUDGET SURPLUS/ (DEFICIT)	**3 364 369**	**65 273 903**	**-56 128 480**	**52 338 578**	**39 307 388**	**70 758 491.70**	**-47 707 620.00**	**46 764 898.00**	**38 320 842.47**	**27 580 657.15**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ENGINEERING ADMINISTRATION

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Municipal Infrastructure Grant	-	-	13 859.00	-	-	-	-	-	-	-
Sub-Total: National Grants (Capex)	**-**	**-**	**13 859**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal Infrastructure Grant	1 000 000.00	1 100 000.00	1 150 000.00	1 250 000.00	1 250 000.00	1 250 000.00	1 250 000.00	1 300 000.00	1 400 000.00	396 000.00
EPWP Grant	-	254 778.00	270 000.00	462 000.00	462 000.00	462 000.00	462 000.00	446 000.00	-	-
Sub-Total: National Grants (Opex)	**1 000 000**	**1 354 778**	**1 420 000**	**1 712 000.00**	**1 712 000.00**	**1 712 000.00**	**1 712 000.00**	**1 746 000.00**	**1 400 000.00**	**396 000.00**
Summary: Operating Transfers	1 000 000	1 354 778	1 420 000	1 712 000	1 712 000	1 712 000.00	1 712 000.00	1 746 000.00	1 400 000.00	396 000.00
Summary: Capital Transfers (DORA)	-	-	13 859	-	-	-	-	-	-	-
Summary: Capital Revenue	-	-	13 859	-	-	-	-	-	-	-
Sub-Total: Government Grants and Subsidies	**1 000 000**	**1 354 778**	**1 433 859**	**1 712 000.00**	**1 712 000.00**	**1 712 000.00**	**1 712 000.00**	**1 746 000.00**	**1 400 000.00**	**396 000.00**
TOTAL OPERATING INCOME	**1 000 000**	**1 354 778**	**1 433 859**	**1 712 000**	**1 712 000**	**1 712 000.00**	**1 712 000.00**	**1 746 000.00**	**1 400 000.00**	**396 000.00**
Summary: Operating Income EXCL Capital Revenue	1 000 000	1 354 778	1 420 000	1 712 000	1 712 000	1 712 000.00	1 712 000.00	1 746 000.00	1 400 000.00	396 000.00
NET OPERATING INCOME	**1 000 000**	**1 354 778**	**1 433 859**	**1 712 000**	**1 712 000**	**1 712 000.00**	**1 712 000.00**	**1 746 000.00**	**1 400 000.00**	**396 000.00**

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Acting Allowance	-	-	-	10 000.00	10 000.00	-	10 000.00	10 000.00	10 700.00	11 449.00
Basic Salaries	3 443 334.15	2 024 362.60	3 668 440.62	7 238 432.00	6 165 657.00	4 026 559.01	6 165 657.00	7 044 774.40	7 537 908.61	8 065 562.21
Housing Subsidy	26 274.00	32 689.88	31 266.00	72 000.00	54 600.00	40 950.00	54 600.00	63 000.00	67 410.00	72 128.70
Industrial Council Levy	1 071.00	1 047.75	1 227.18	1 958.00	1 853.00	1 240.22	1 853.00	1 945.44	2 081.62	2 227.33
Leave Bonus	285 499.04	156 022.19	161 228.00	291 565.00	253 436.00	222 521.53	253 436.00	295 135.82	315 795.33	337 901.00
Redemption of Leave	20 395.18	116 724.93	4 302.21	41 787.00	-	10 950.48	-	-	-	-
Telephone Allowance	48 000.00	56 919.36	58 333.93	74 400.00	84 000.00	56 670.97	84 000.00	84 000.00	89 880.00	96 171.60
Travelling Allowance	433 907.00	459 382.52	609 332.45	693 000.00	800 000.00	611 606.05	800 000.00	913 140.00	977 059.80	1 045 453.99
UIF	22 346.07	4 377.60	-48 248.72	42 321.00	35 536.00	-29 476.20	35 536.00	40 717.42	43 567.64	46 617.37
Skills Development Levy	46 451.77	47 980.48	54 756.13	90 371.00	78 049.00	53 726.89	78 049.00	87 844.02	93 993.10	100 572.62
Subsistance Allowance	-	-	4 141.40	-	-	-	-	-	-	-
Group Insurance	13 911.57	14 661.36	15 782.10	13 424.00	10 563.00	8 060.10	10 563.00	11 364.56	12 160.08	13 011.28
Medical Aid Fund	212 255.16	222 623.55	224 405.88	527 991.00	349 333.00	237 717.92	349 333.00	372 785.00	398 879.95	426 801.55
Pension Fund	675 276.02	642 050.16	724 254.80	1 077 931.00	1 057 032.00	807 986.83	1 057 032.00	1 196 035.65	1 279 758.15	1 369 341.22
Sub-Total: Remuneration of Employees	**5 228 721**	**3 778 842**	**5 509 222**	**10 175 180.00**	**8 900 059.00**	**6 048 513.80**	**8 900 059.00**	**10 120 742.31**	**10 829 194.27**	**11 587 237.87**
Computer Requirements / Services	12 560.92	14 738.10	9 920.15	27 985.00	27 285.00	6 255.55	27 285.00	27 285.00	29 003.96	30 831.20
Congresses / Professional Meetings	37 451.28	38 830.85	18 843.16	96 500.00	94 088.00	47 947.83	94 088.00	94 088.00	100 015.54	106 316.52
Fleet - Fuel	-	-	-	-	14 625.00	2 118.73	14 625.00	14 625.00	15 546.38	16 525.80
Fleet - E-toll	-	-	3 320.53	59 830.00	58 334.00	1 000.00	58 334.00	58 334.00	62 009.04	65 915.61
Entertainment	41 701.99	48 563.33	39 349.12	49 800.00	48 555.00	29 891.88	48 555.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	46 555.00	49 613.97	52 865.64
Marketing / Promotions / Advertisements	9 887.87	9 319.65	-	-	-	-	-	-	-	-
Membership Fees	3 785.26	3 801.93	1 914.04	7 720.00	7 527.00	2 008.77	7 527.00	7 527.00	8 001.20	8 505.28
Occupational Safety	3 026.40	749.17	211.70	1 963.00	1 914.00	-	1 914.00	1 914.00	2 034.58	2 162.76
Periodicals / Reference Books / Magazines	768.52	1 659.98	-	2 368.00	2 309.00	2 253.20	2 309.00	2 309.00	2 454.47	2 609.10
Postage	615.13	157.28	-	1 021.00	995.00	-	995.00	995.00	1 057.69	1 124.32
Public Driver Permit (PDP)	-	768.00	9 235.88	38 600.00	37 635.00	5 682.11	37 635.00	37 635.00	40 006.01	42 526.38
Non Capital Assets	8 108.96	31 647.54	21 481.35	73 340.00	71 507.00	3 194.07	71 507.00	71 507.00	76 011.94	80 800.69
Rental	28 478.31	49 389.53	58 763.75	70 445.00	68 684.00	43 814.54	68 684.00	68 684.00	73 011.09	77 610.79
Stationery / Printing / Binding	30 738.00	31 784.88	27 947.15	33 775.00	32 931.00	23 139.91	32 931.00	32 931.00	35 005.65	37 211.01
Stores and Materials	4 523.66	7 391.09	13 155.87	13 510.00	13 172.00	12 717.06	13 172.00	13 172.00	14 001.84	14 883.95
Telecommunications	77 428.47	69 072.11	85 103.99	86 850.00	84 679.00	39 423.48	84 679.00	84 679.00	90 013.78	95 684.64
Tracking	-	-	-	-	4 875.00	730.60	4 875.00	4 875.00	5 182.13	5 508.60
Uniforms / Protective Clothing	1 278.79	14 529.19	11 838.88	15 440.00	15 054.00	5 718.92	15 054.00	15 054.00	16 002.40	17 010.55
Sub-Total: General Expenditure	**260 354**	**322 403**	**301 086**	**579 147.00**	**584 169.00**	**225 896.65**	**584 169.00**	**584 169.00**	**620 971.65**	**660 092.86**
Interest: External Borrowings	555 335.16	1 401 848.34	1 617 104.87	17 763.00	17 763.00	6 641.24	17 763.00	15 300.34	11 980.97	8 314.00
Sub-Total: Interest External Borrowings	**555 335**	**1 401 848**	**1 617 105**	**17 763.00**	**17 763.00**	**6 641.24**	**17 763.00**	**15 300.34**	**11 980.97**	**8 314.00**
Contracted Services: General	65 369.82	82 925.56	31 452.24	98 000.00	95 550.00	16 845.34	95 550.00	95 550.00	101 569.65	107 968.54
Contracted Services: MIG	925 730.93	1 057 396.22	1 103 596.02	1 250 000.00	1 218 750.00	729 935.08	1 218 750.00	1 218 750.00	1 295 531.25	1 377 149.72
Contracted Services: EPWP	384 261.19	528 421.43	122 956.40	265 -	-	-	-	-	-	-
Sub-Total: Contracted Services	**1 375 362**	**1 668 743**	**1 258 005**	**1 348 000.00**	**1 314 300.00**	**746 780.42**	**1 314 300.00**	**1 314 300.00**	**1 397 100.90**	**1 485 118.26**

ENGINEERING ADMINISTRATION

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
R & M: Buildings, Fences and Sites	99 400.00	59 498.21	58 261.80	3 295 000.00	3 173 625.00	2 318 905.75	3 173 625.00	3 173 625.00	3 373 563.38	3 586 097.87
R & M: EPWP	-	-	-	299 000.00	291 525.00	74 175.00	291 525.00	291 525.00	309 891.08	329 414.21
R & M: Furniture	3 349.56	10 217.37	-	19 000.00	18 525.00	-	18 525.00	18 525.00	19 692.08	20 932.68
R & M: Fleet	-	-	-	-	19 500.00	930.00	19 500.00	19 500.00	20 728.50	22 034.40
Sub-Total: Repairs and Maintenance	**102 750**	**69 716**	**58 262**	**3 613 000.00**	**3 503 175.00**	**2 394 010.75**	**3 503 175.00**	**3 503 175.00**	**3 723 875.03**	**3 958 479.15**
Depreciation and Impairments Fixed Assets	375 057.31	386 763.83	277 662.69	1 013 000.00	1 013 000.00	147 923.83	1 013 000.00	1 013 000.00	1 013 000.00	1 013 000.00
Sub-Total: Depreciation	**375 057**	**386 764**	**277 663**	**1 013 000.00**	**1 013 000.00**	**147 923.83**	**1 013 000.00**	**1 013 000.00**	**1 013 000.00**	**1 013 000.00**
TOTAL OPERATING EXPENDITURE	**7 897 578**	**7 628 316**	**9 021 342**	**16 746 090**	**15 332 466**	**9 569 766.69**	**15 332 466.00**	**16 550 686.65**	**17 596 122.81**	**18 712 242.14**
NET OPERATING EXPENDITURE	**7 897 578**	**7 628 316**	**9 021 342**	**16 746 090**	**15 332 466**	**9 569 766.69**	**15 332 466.00**	**16 550 686.65**	**17 596 122.81**	**18 712 242.14**

ACCOUNTING SURPLUS / (DEFICIT)	**-6 897 578**	**-6 273 538**	**-7 587 483**	**-15 034 090**	**-13 620 466**	**-7 857 766.69**	**-13 620 466.00**	**-14 804 686.65**	**-16 196 122.81**	**-18 316 242.14**
Accounting Surplus / (Deficit) excl Capital Revenue	-6 897 578	-6 273 538	-7 601 342	-15 034 090	-13 620 466	-7 857 766.69	-13 620 466.00	-14 804 686.65	-16 196 122.81	-18 316 242.14
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	5 097.76	400 000.00	400 000.00	-	400 000.00	60 000.00	270 000.00	150 000.00
Redemption of External Loans	-	-	-	30 043.00	30 043.00	-	30 043.00	31 699.82	35 019.19	38 686.16
Offset Depreciation	-	-386 763.83	-277 662.69	-1 013 000.00	-1 013 000.00	-675 333.34	-1 013 000.00	-1 013 000.00	-1 013 000.00	-1 013 000.00
BUDGET SURPLUS/ (DEFICIT)	**-6 897 578**	**-5 886 774**	**-7 860 048**	**-14 451 133**	**-13 037 509**	**-7 182 433.35**	**-14 203 423.00**	**-13 883 386.47**	**-15 488 142.00**	**-17 491 928.30**



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

SAVANNA CITY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
INCOME										
Property Rates: Commercial	-	-	6 610.45	-	-	64 255.50	-	-	-	-
Property Rates: Residential	-	-	114 748.72	4 481 689.00	3 581 689.00	776 830.70	3 581 689.00	3 706 342.00	3 965 785.94	4 243 390.96
Less: Income Foregone - Ass Rates Residential Rebate	-	-	-33.33	-2 510 721.00	-2 510 721.00	-162 839.06	-2 510 721.00	-2 871 467.00	-3 072 469.69	-3 287 542.57
Less: Income Foregone - Ass Rates Res Impr Rebate	-	-	-73 746.76	-689 778.00	-689 778.00	-277 626.17	-689 778.00	-292 207.00	-312 661.49	-334 547.79
Less: Income Foregone - Indigent Subsidy	-	-	-	-	-42 525.00	-	-42 525.00	-45 501.75	-48 686.87	-52 094.95
Sub-Total: Property Rates	**-**	**-**	**47 579**	**1 281 190.00**	**338 665.00**	**400 620.97**	**338 665.00**	**497 166.25**	**531 967.89**	**569 205.64**
Electricity: Basic	-	-	375.20	1 494 882.00	494 882.00	264 914.60	494 882.00	1 821 441.00	2 040 013.92	2 284 815.59
Electricity Sales: Pre-paid	-	-	-	8 214 686.00	214 686.00	163 870.17	214 686.00	12 006 131.00	13 446 866.72	15 060 490.73
Less: Income Foregone - Indigent Electricity Basic Subsidy	-	-	-	-	-650 000.00	-	-650 000.00	-725 103.00	-812 115.36	-909 569.20
Sub-Total: Electricity Sales	**-**	**-**	**375**	**9 709 568.00**	**59 568.00**	**428 784.77**	**59 568.00**	**13 102 469.00**	**14 674 765.28**	**16 435 737.11**
Refuse Removal: General	-	-	-	2 108 264.00	108 264.00	168 890.99	108 264.00	2 350 140.00	2 514 649.80	2 690 675.29
Less: Income Foregone - Indigent Refuse Subsidy	-	-	-	-	-	-	-	-669 893.00	-716 785.51	-766 960.50
Sub-Total: Refuse Removal	**-**	**-**	**-**	**2 108 264.00**	**108 264.00**	**168 890.99**	**108 264.00**	**1 680 247.00**	**1 797 864.29**	**1 923 714.79**
Sewerage: Additional	-	-	-	1 205 420.00	205 420.00	101 244.43	205 420.00	1 343 780.00	1 437 844.60	1 538 493.72
Sewerage: Basic	-	-	321.72	1 243 224.00	243 224.00	235 307.78	243 224.00	1 385 898.00	1 482 910.86	1 586 714.62
Less: Income Foregone - Indigent Sewerage Subsidy	-	-	-	-	-	-	-	-778 077.00	-832 542.39	-890 820.36
Sub-Total: Sewerage	**-**	**-**	**322**	**2 448 644.00**	**448 644.00**	**336 552.21**	**448 644.00**	**1 951 601.00**	**2 088 213.07**	**2 234 387.98**
Water: Basic	-	-	167.20	661 788.00	161 788.00	116 944.65	161 788.00	798 510.00	870 375.90	948 709.73
Water Sales	-	-	37 400.00	6 269 967.00	2 269 967.00	258 604.50	2 269 967.00	5 171 123.00	5 636 524.07	6 143 811.24
Less: Income Foregone	-	-	-37 400.00	-2 089 989.00	-2 089 989.00	-142 357.50	-2 089 989.00	-1 851 956.00	-2 018 632.04	-2 200 308.92
Less: Income Foregone - Indigent Water Basic Subsidy	-	-	-	-	-75 000.00	-	-75 000.00	-227 610.00	-248 094.90	-270 423.44
Sub-Total: Water Sales	**-**	**-**	**167**	**4 841 766.00**	**266 766.00**	**233 191.65**	**266 766.00**	**3 890 067.00**	**4 240 173.03**	**4 621 788.60**
Sub-Total: User Charges for Services	**-**	**-**	**864**	**19 108 242.00**	**883 242.00**	**1 167 419.62**	**883 242.00**	**20 624 384.00**	**22 801 015.67**	**25 215 628.49**
Other Cash Donations and Contributions (Opex)	-	-	5 312 477.86	2 118 295.00	8 110 491.00	-	8 110 491.00	3 690 831.01	4 176 265.07	4 524 823.19
Other Cash Donations and Contributions (Capex)	-	-	-	3 347 000.00	2 010 984.00	-	2 010 984.00	1 420 000.00	12 545 000.00	24 160 000.00
Sub-Total: Public Donations	**-**	**-**	**5 312 478**	**5 465 295.00**	**10 121 475.00**	**-**	**10 121 475.00**	**5 110 831.01**	**16 721 265.07**	**28 684 823.19**
Summary: Capital Revenue	-	-	-	3 347 000.00	2 010 984.00	-	2 010 984.00	1 420 000.00	12 545 000.00	24 160 000.00
Sundry Income	-	-	-	522 294.00	522 294.00	-	522 294.00	-	-	-
Advertising / Signs / Billboards	-	-	-	-	-	-	-	15 000.00	16 050.00	17 173.50
Building Plan Copies	-	-	-	-	-	-	-	5 000.00	5 350.00	5 724.50
Building Plan Fees	-	-	60 559.72	68 584.00	68 584.00	230 683.29	68 584.00	300 000.00	321 000.00	343 470.00
Planning Fees	-	-	15 814.92	-	-	20 463.18	-	35 000.00	37 450.00	40 071.50
Sub-Total: Other Income	**-**	**-**	**76 375**	**590 878.00**	**590 878.00**	**251 146.47**	**590 878.00**	**355 000.00**	**379 850.00**	**406 439.50**
TOTAL OPERATING INCOME	**-**	**-**	**5 437 296**	**26 445 605**	**11 934 260**	**1 819 187.06**	**11 934 260.00**	**26 587 381.26**	**40 434 098.63**	**54 876 096.83**
Summary: Operating Income EXCL Capital Revenue	-	-	5 437 296	23 098 605	9 923 276	1 819 187.06	9 923 276.00	25 167 381.26	27 889 098.63	30 716 096.83
NET OPERATING INCOME	**-**	**-**	**5 437 296**	**26 445 605**	**11 934 260**	**1 819 187.06**	**11 934 260.00**	**26 587 381.26**	**40 434 098.63**	**54 876 096.83**

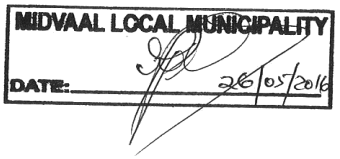
FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
EXPENDITURE										
Basic Salaries	-	-	1 674 175.70	5 601 169.00	3 138 198.00	2 186 341.30	3 138 198.00	3 746 160.84	4 008 392.10	4 288 979.55
Housing Subsidy	-	-	13 572.00	88 000.00	71 400.00	35 472.00	71 400.00	75 600.00	80 892.00	86 554.44
Industrial Council Levy	-	-	237.30	2 865.00	1 204.00	814.82	1 204.00	1 482.24	1 586.00	1 697.02
Leave Bonus	-	-	167 376.87	136 550.00	135 700.00	187 389.46	135 700.00	157 642.14	168 677.09	180 484.49
Redemption of Leave	-	-	-	-	-	2 543.47	-	-	-	-
Telephone Allowance	-	-	30 200.00	183 000.00	35 400.00	34 161.29	35 400.00	51 000.00	54 570.00	58 389.90
Travelling Allowance	-	-	293 494.14	374 000.00	448 000.00	297 769.73	448 000.00	588 000.00	629 160.00	673 201.20
UIF	-	-	6 971.50	45 927.00	22 951.00	13 709.71	22 951.00	25 175.06	26 937.32	28 822.93
Skills Development Levy	-	-	14 659.23	65 763.00	40 738.00	27 358.30	40 738.00	49 653.91	53 129.68	56 848.76
Medical Aid Fund	-	-	58 229.40	193 534.00	245 101.00	107 871.60	245 101.00	346 988.00	371 277.16	397 266.56
Pension Fund	-	-	130 797.48	886 231.00	430 161.00	273 107.96	430 161.00	531 511.07	568 716.85	608 527.02
Sub-Total: Remuneration of Employees	**-**	**-**	**2 389 714**	**7 577 039.00**	**4 568 853.00**	**3 166 539.64**	**4 568 853.00**	**5 573 213.26**	**5 963 338.19**	**6 380 771.86**
Audit Fees	-	-	-	29 915.00	-	-	-	-	-	-
Bank Charges	-	-	-	45 355.00	-	-	-	-	-	-
Congresses / Professional Meetings	-	-	15 642.83	15 440.00	15 440.00	-	15 440.00	15 440.00	16 412.72	17 446.72
Fleet - Fuel	-	-	-	266 340.00	135 000.00	-	135 000.00	135 000.00	143 505.00	152 545.82
Lease Agreement	-	-			-	-	-	-	-	-

SAVANNA CITY

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Entertainment	-	-	1 190.50	6 000.00	6 000.00	957.90	6 000.00	2 000.00	2 000.00	2 000.00
Catering Municipal Activities	-	-	-	-	-	-	-	4 000.00	4 378.00	4 779.81
Legal Expenses	-	-	-	50 180.00	20 000.00	8 404.44	20 000.00	220 000.00	433 860.00	461 193.18
Occupational Safety	-	-	-	3 054.00	3 054.00	-	3 054.00	3 054.00	3 246.40	3 450.93
Social Services Programme	-	-	-	60 795.00	20 000.00	2 850.00	20 000.00	20 000.00	21 260.00	22 599.38
Non Capital Assets	-	-	-	810 000.00	1 000 000.00	7 847.25	1 000 000.00	1 000 000.00	1 063 000.00	1 129 969.00
Stationery / Printing / Binding	-	-	5 914.55	100 000.00	50 000.00	1 238.00	50 000.00	50 000.00	53 150.00	56 498.45
Stores and Materials	-	-	17 291.50	-	-	-	-	-	-	-
Telecommunications	-	-	22 597.36	23 160.00	30 000.00	16 740.12	30 000.00	30 000.00	31 890.00	33 899.07
Training	-	-	-	20 265.00	20 265.00	-	20 265.00	20 265.00	21 541.70	22 898.82
Uniforms / Protective Clothing	-	-	392.97	1 000.00	1 000.00	311.09	1 000.00	1 000.00	1 063.00	1 129.97
Insurance - Premiums	-	-	-	70 445.00	-	-	-	-	-	-
Sub-Total: General Expenditure	**-**	**-**	**63 030**	**1 501 949.00**	**1 300 759.00**	**38 348.80**	**1 300 759.00**	**1 500 759.00**	**1 795 306.82**	**1 908 411.15**
Purchase of Electricity	-	-	-	5 855 522.00	855 522.00	-	855 522.00	10 624 895.00	12 112 380.30	13 808 113.54
Purchase of Water	-	-	-	1 687 392.00	387 392.00	-	387 392.00	2 470 606.00	2 692 960.54	2 935 326.99
Sub-Total: Bulk Purchases	**-**	**-**	**-**	**7 542 914.00**	**1 242 914.00**	**-**	**1 242 914.00**	**13 095 501.00**	**14 805 340.84**	**16 743 440.53**
Contracted Services: General	-	-	1 258 978.00	1 337 700.00	1 337 700.00	93 840.00	1 337 700.00	2 237 700.00	2 378 675.10	2 528 531.63
Contracted Services: Grass Cutting	-	-	-	316 000.00	316 000.00	-	316 000.00	316 000.00	335 908.00	357 070.20
Sub-Total: Contracted Services	**-**	**-**	**1 258 978**	**1 653 700.00**	**1 653 700.00**	**93 840.00**	**1 653 700.00**	**2 553 700.00**	**2 714 583.10**	**2 885 601.84**
R & M: Network / Infrastructure: Bulk Services	-	-	-	600 000.00	100 000.00	-	100 000.00	100 000.00	106 300.00	112 996.90
R & M: Network / Infrastructure: Tarred Roads	-	-	-	200 000.00	100 000.00	-	100 000.00	100 000.00	106 300.00	112 996.90
R & M: IT equipment and Back-ups	-	-	-	1 050.00	1 050.00	-	1 050.00	1 050.00	1 116.15	1 186.47
Sub-Total: Repairs and Maintenance	**-**	**-**	**-**	**801 050.00**	**201 050.00**	**-**	**201 050.00**	**201 050.00**	**213 716.15**	**227 180.27**
Indigent Grants: Additional Assessment Rates Rebate	-	-	-	42 525.00	-	-	-	-	-	-
Indigent Grants: Free Basic Electricity	-	-	-	1 338 000.00	-	-	-	-	-	-
Indigent Grants: Free Basic Water	-	-	-	143 438.00	-	-	-	-	-	-
Sub-Total: Grants Paid	**-**	**-**	**-**	**1 523 963.00**	**-**	**-**	**-**	**-**	**-**	**-**
Depreciation and Impairments Fixed Assets	-	-	43 281.24	740 000.00	740 000.00	40 416.19	740 000.00	740 000.00	740 000.00	740 000.00
Sub-Total: Depreciation	**-**	**-**	**43 281**	**740 000.00**	**740 000.00**	**40 416.19**	**740 000.00**	**740 000.00**	**740 000.00**	**740 000.00**
Provision for Bad Debt	-	-	-	1 479 000.00	191 000.00	143 250.00	191 000.00	1 481 694.00	1 633 308.85	1 804 938.39
Sub-Total: Contributions to Provisions	**-**	**-**	**-**	**1 479 000.00**	**191 000.00**	**143 250.00**	**191 000.00**	**1 481 694.00**	**1 633 308.85**	**1 804 938.39**
TOTAL OPERATING EXPENDITURE	**-**	**-**	**3 755 003**	**22 819 615**	**9 898 276**	**3 482 394.63**	**9 898 276.00**	**25 145 917.26**	**27 865 593.95**	**30 690 344.03**
Departmental Charges: Electricity	-	-	-	57 120.00	5 000.00	-	5 000.00	5 382.00	6 027.84	6 751.18
Departmental Charges: Sewerage	-	-	-	54 000.00	5 000.00	-	5 000.00	-	-	-
Departmental Charges: Water	-	-	-	56 750.00	5 000.00	-	5 000.00	5 350.00	5 724.50	6 125.22
Departmental Charges: Refuse	-	-	-	54 000.00	5 000.00	-	5 000.00	5 350.00	5 724.50	6 125.22
Departmental Charges: Street Lighting	-	-	-	57 120.00	5 000.00	-	5 000.00	5 382.00	6 027.84	6 751.18
Sub-Total: Departmental Charges	**-**	**-**	**-**	**278 990.00**	**25 000.00**	**-**	**25 000.00**	**21 464.00**	**23 504.68**	**25 752.79**
NET OPERATING EXPENDITURE	**-**	**-**	**3 755 003**	**23 098 605**	**9 923 276**	**3 482 394.63**	**9 923 276.00**	**25 167 381.26**	**27 889 098.63**	**30 716 096.83**
ACCOUNTING SURPLUS / (DEFICIT)	**-**	**-**	**1 682 293**	**3 347 000**	**2 010 984**	**-1 663 207.57**	**2 010 984.00**	**1 420 000.00**	**12 545 000.00**	**24 160 000.00**
Accounting Surplus / (Deficit) excl Capital Revenue	-	-	1 682 293	-	-	-1 663 207.57	-	-	-	-
Contribution to Capital Budget (Capital Replacement Reserve)	-	-	900 700.18	-	-	-	-	-	-	-
Contribution to Capital Budget (Grants and Contributions)	-	-	-	3 347 000.00	2 010 984.00	-	2 010 984.00	1 420 000.00	12 545 000.00	24 160 000.00
Offset Depreciation	-	-	-43 281.24	-	-	-	-	-740 000.00	-740 000.00	-740 000.00
BUDGET SURPLUS/ (DEFICIT)	**-**	**-**	**2 539 712**	**-**	**-**	**-1 663 207.57**	**4 021 968.00**	**740 000.00**	**740 000.00**	**740 000.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ANNEXURE "B1"

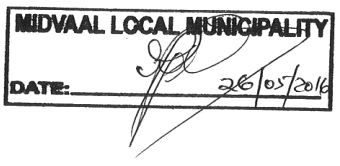


Summary Capital Budget: 2016/2017 MTREF

FINANCIAL PERIOD	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Capital per Department										
Council		550 195	236 191	-	67 950	-	67 950	650 000	-	-
Municipal Manager		80 493		-	-	-	-	-	-	-
Savanna City			839 300	3 347 000	2 010 984	79 141	2 010 984	1 420 000	12 545 000	24 160 000
Corporate Services	1 512 620	2 084 294	1 754 460	1 180 000	5 448 435	597 517	5 448 435	665 000	680 000	670 000
Development and Planning		36 214	117 598	-	-	-	-	50 000	100 000	750 000
Financial Services	31 101	214 446	116 575	300 000	381 253	337 909	381 253	85 000	55 000	60 000
Community Services	5 313 954	13 536 729	13 643 265	15 700 000	14 911 567	5 993 735	14 911 567	8 255 000	10 450 000	10 205 000
Protection Services	2 261 143	1 206 928	1 714 235	2 640 000	1 056 272	780 474	1 056 272	4 600 000	6 500 000	-
Engineering Services	89 010 816	68 462 249	50 635 316	68 623 000	68 702 743	30 233 454	68 702 743	66 243 732	46 438 000	50 995 000
Total Capital	**98 129 634**	**86 171 548**	**69 056 940**	**91 790 000**	**92 579 204**	**38 022 231**	**92 579 204**	**81 968 732**	**76 768 000**	**86 840 000**
Capital per Source of Finance										
CRR	9 855 396	13 501 234	15 300 977	5 670 000	11 257 009	3 177 032	11 257 009	8 979 732	5 995 000	7 575 000
Other Grants	2 736 893	9 283 640	1 302 117	-	-	-	-			
DAC Grant				2 300 000	2 710 000	625 543	2 710 000	2 330 000	2 300 000	800 000
Developer Contributions		1 068 216	1 983 294	8 000 000	8 077 455	385 908	8 077 455	10 100 000	3 600 000	3 100 000
External Loans	1 754 384	28 445 704	14 440 261	22 500 000	18 506 076	6 249 084	18 506 076	16 800 000	7 700 000	1 700 000
GDARD Grant				1 300 000	148 589	-	148 589			
HP	1 357 564	7 473 013	4 799 053	13 110 000	12 348 113	9 191 178	12 348 113	3 300 000	4 050 000	3 220 000
INEP				4 000 000	4 000 000	-	4 000 000	9 000 000	9 000 000	12 000 000
MIG	26 711 000	26 399 741	28 679 571	29 563 000	29 563 000	15 173 243	29 563 000	29 039 000	31 078 000	33 785 000
Network Connections			1 374 317	2 000 000	450 000	79 163	450 000	1 000 000	500 000	500 000
Public Donations	55 714 397		1 177 350	-	420 664	190 804	420 664			
Public Donations (UMG)				3 347 000	2 010 984	79 141	2 010 984	1 420 000	12 545 000	24 160 000
Sedibeng Grant				-	345 302	129 123	345 302			
RBIG				-	2 742 012	2 742 012	2 742 012			
Total Capital	**98 129 634**	**86 171 548**	**69 056 940**	**91 790 000**	**92 579 204**	**38 022 231**	**92 579 204**	**81 968 732**	**76 768 000**	**86 840 000**



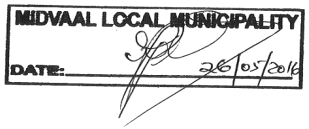
ANNEXURE "B2"



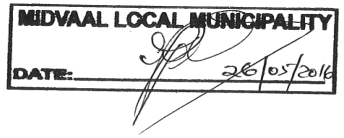


Capital Budget Final for Council Approval

Vote number	Section	Department	Description	SOF	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019	Budget F04 2019-2020	Budget F05 2020-2021
0101/10/4/02/5101	Corporate Services	Corporate Services	Vehicle Replacements	HP					
0101/10/4/03/1200	Corporate Services	Corporate Services	Furniture And Equipment (3 X New Posts)	CRR					
0101/10/4/03/1202	Corporate Services	Corporate Services	Laptops	CRR					
0101/10/4/03/5111	Corporate Services	Corporate Services	Additional Carports	CRR					
0101/10/4/03/5203	Corporate Services	Corporate Services	Land Purchases (Expropriations)	CRR					
0101/10/4/03/5204	Corporate Services	Corporate Services	Air conditioner	CRR	10 000	10 000			
0101/10/4/04/1200	Corporate Services	Corporate Services	Erf 191 Meyerton Farms (Credit Control A	Public Donations					
0202/05/4/03/1204	Human Resources	Corporate Services	Computers	CRR					
0202/05/4/03/1205	Human Resources	Corporate Services	Laptop	CRR					
0202/05/4/03/1206	Human Resources	Corporate Services	Lockable Filing Cabinets	CRR					
0202/05/4/03/1207	Human Resources	Corporate Services	Office Furniture	CRR					
0202/05/4/03/1208	Human Resources	Corporate Services	PC Replacements	CRR	20 000	20 000	20 000	20 000	20 000
0202/05/4/03/5119	Human Resources	Corporate Services	Clocking System	CRR					
0202/05/4/03/5120	Human Resources	Corporate Services	Air conditioners (new)	CRR		15 000	15 000		
0101/35/4/03/1203	Information Technology	Corporate Services	IT Network Infrastructure	CRR		480 000	480 000	480 000	480 000
0101/35/4/03/1204	Information Technology	Corporate Services	Sepsesam Backup Solution	CRR	480 000				
0101/35/4/03/1205	Information Technology	Corporate Services	Upgrade Of Switches On Network	CRR	80 000	80 000	80 000	80 000	80 000
0101/35/4/03/1206	Information Technology	Corporate Services	New Pc's And Laptops	CRR	75 000	75 000	75 000	75 000	75 000
0101/25/4/12/0001	Municipal Buildings	Corporate Services	Installation Of Paving - Licensing Point	Sedibeng Grant					
0101/25/4/12/0002	Municipal Buildings	Corporate Services	Installation Of New Drive Through Licensing Poi	Sedibeng Grant					
0101/45/4/03/1227	Office Of The Mayor	Council	Boardroom Furniture	CRR					
0101/45/4/03/1228	Office Of The Mayor	Council	Mayoral Vehicle	CRR	650 000				
0301/05/4/03/6100	Development & Planning Admin	Development and Planning	IT and Equipment	CRR	50 000	50 000	50 000	50 000	50 000
0301/05/4/12/6100	Development & Planning Admin	Development and Planning	Shelters for Informal Traders (MIG)	MIG		50 000	700 000	100 000	700 000
1301/05/4/02/2101	Electricity	Engineering Services	Risiville Substation (Bulk Contribution)	External Loans		7 000 000			
1301/05/4/02/5117	Electricity	Engineering Services	Land Cruisers	HP	900 000	1 000 000	1 050 000		
1301/05/4/02/6104	Electricity	Engineering Services	Sicelo Line Servitude	External Loans					
1301/05/4/02/6126	Electricity	Engineering Services	Sicelo Reticulation Network (Erf 204)	External Loans					
1301/05/4/02/6129	Electricity	Engineering Services	Sicelo Bulk Network (Erf 78 To 204) - Carry Ove	External Loans	800 000				
1301/05/4/02/7107	Electricity	Engineering Services	HOK Street Lights (Carry Over)	External Loans					
1301/05/4/03/1226	Electricity	Engineering Services	Cherry Picker	CRR					
1301/05/4/03/5156	Electricity	Engineering Services	Extension To Building + Equipment (Network	CRR					
1301/05/4/03/5158	Electricity	Engineering Services	High Mast Lights Sicelo	CRR					
1301/05/4/03/7010	Electricity	Engineering Services	High Mast Lights & Street Lights To Un-service	CRR		500 000	500 000	500 000	500 000
1301/05/4/03/7103	Electricity	Engineering Services	Replace Redundant Switchgear	External Loans (new	1 000 000		1 000 000		
1301/05/4/03/7104	Electricity	Engineering Services	Cable For Barge Pump	CRR				1 000 000	
1301/05/4/03/7105	Electricity	Engineering Services	Ablution Facilities For Workshop (OSH Act)	CRR		200 000	1 000 000		
1301/05/4/03/7106	Electricity	Engineering Services	Upgrade Jan Neethling Low Voltage	External Loans (new	2 000 000				
1301/05/4/03/7107	Electricity	Engineering Services	Cable Feeders To Consolidate Emfuleni Connec	CRR		1 000 000	1 000 000		
1301/05/4/03/7108	Electricity	Engineering Services	Street Lights - Daleside	CRR					
1301/05/4/04/2101	Electricity	Engineering Services	Risiville Substation (Bulk Contribution)	Developer Contribut	9 000 000				
1301/05/4/04/2102	Electricity	Engineering Services	New Connections	Developer Contribut	500 000	500 000	500 000	500 000	600 000
1301/05/4/04/2200	Electricity	Engineering Services	Electricity Metering	Network Connection	1 000 000	500 000	500 000	500 000	500 000
1301/05/4/04/5100	Electricity	Engineering Services	Feeder Supply To S16	Developer Contribut	-	500 000			
1301/05/4/04/6101	Electricity	Engineering Services	Electrical Reticulation (New Areas)	Developer Contribut	-	2 000 000	2 000 000	2 000 000	2 000 000
1301/05/4/04/9201	Electricity	Engineering Services	Upgrade RI 3 Substation	Developer Contributions					
1301/05/4/04/9202	Electricity	Engineering Services	Upgrade S10 Substation	Developer Contributions					
1301/05/4/04/9205	Electricity	Engineering Services	Security Systems - Sub Stations	Developer Contributions					
1301/05/4/15/3300	Electricity	Engineering Services	Electrification Projects	INEP	9 000 000	9 000 000	12 000 000	10 000 000	10 000 000
1001/05/4/03/8156	Engineering Administration	Engineering Services	Palisade Security Fence (Depot)	CRR		120 000			
1501/05/4/02/5118	Engineering Administration	Engineering Services	Vehicle Replacements	HP					
1501/05/4/02/6105	Engineering Administration	Engineering Services	Sicelo Basic Services	External Loans					
1501/05/4/02/6130	Engineering Administration	Engineering Services	Sicelo Basic Services	External Loans					
1501/05/4/03/1227	Engineering Administration	Engineering Services	Furniture & Equipment	CRR		150 000	150 000	150 000	150 000
1501/05/4/03/1228	Engineering Administration	Engineering Services	Engineering Computers	CRR	50 000				



Vote number	Section	Department	Description	SOF	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019	Budget F04 2019-2020	Budget F05 2020-2021
1501/05/4/03/1229	Engineering Administration	Engineering Services	Standby Generator	CRR	10 000				
1001/05/4/02/5107	Main Sewer	Engineering Services	Honey Sucker (10 Kl) On Trailer	HP					
1001/05/4/02/5108	Main Sewer	Engineering Services	Bakkie Utility 2 Seater	HP					
1001/05/4/02/5109	Main Sewer	Engineering Services	Double Cabs	HP	600 000		760 000		
1001/05/4/02/5110	Main Sewer	Engineering Services	TLB	HP					
1001/05/4/03/1219	Main Sewer	Engineering Services	Replacement Pumps	CRR					
1001/05/4/03/1219	Main Sewer	Engineering Services	Replacement Pumps	External Loans (new	1 000 000	700 000	700 000	800 000	8 000 000
1001/05/4/03/8153	Main Sewer	Engineering Services	Rodding Trailer	CRR	120 000				
1001/05/4/03/8154	Main Sewer	Engineering Services	Jetting Machine	CRR	350 000				
1001/05/4/03/8155	Main Sewer	Engineering Services	Standby Generator	CRR				400 000	
1001/05/4/03/8157	Main Sewer	Engineering Services	Pump Stations Upgrade And Modification	External Loans (new	2 500 000				
1001/05/4/03/8158	Main Sewer	Engineering Services	Pipe Rising Main Replacement (Klipwater)	CRR			500 000		
1001/05/4/04/2100	Main Sewer	Engineering Services	Extend Sewer Network	Developer Contribut	600 000	600 000	600 000	600 000	700 000
1001/05/4/12/3103	Main Sewer	Engineering Services	Extension To Daleside Sewer (MIG)	MIG	6 000 000	5 000 000			
1001/05/4/12/3104	Main Sewer	Engineering Services	Mamello Bulk Sewage	MIG					
1001/05/4/12/3108	Main Sewer	Engineering Services	Extension To Daleside Sewer (Performance Gu	CRR	624 732				
1001/05/4/12/3105	Main Sewer	Engineering Services	Upgrade Sewage Network (MIG)	MIG	3 400 000		6 000 000	5 000 000	6 000 000
1001/05/4/12/6103	Main Sewer	Engineering Services	Extension To Henley On Klip Sewer (MIG)	MIG				6 000 000	6 000 000
1001/05/4/03/1222	Purification	Engineering Services	2 x LDV new	CRR	700 000				
1001/10/4/03/1220	Purification	Engineering Services	Replacement Of Mixer Waste Water Treatment	CRR					
1001/10/4/03/1221	Purification	Engineering Services	Portable Laboratory Kit	CRR	100 000				
1001/10/4/03/1223	Purification	Engineering Services	Flow meters for Waste Water Treatment Works	CRR	200 000				
1001/10/4/03/1225	Purification	Engineering Services	Diesel tanker mounted on trailer 500 litres	CRR	50 000				
1001/10/4/03/1226	Purification	Engineering Services	Furniture - New Admin Building - Waste Water T	CRR	200 000				
1001/10/4/15/0001	Purification	Engineering Services	Refurbishment Of Old Sec. Sedimentation Tank	RBIG					
1101/05/4/02/5115	Roads & Storm water	Engineering Services	Water Tanker	HP					1 000 000
1101/05/4/02/6100	Roads & Storm water	Engineering Services	Upgrade Intersections	External Loans	4 000 000				
1101/05/4/02/7939	Roads & Storm water	Engineering Services	Upgrade Roads (New)	External Loans					
1101/05/4/02/7940	Roads & Storm water	Engineering Services	Double Cab truck	HP				1 000 000	
1101/05/4/02/7941	Roads & Storm water	Engineering Services	Loader Tractor	HP			400 000		
1101/05/4/03/7105	Roads & Storm water	Engineering Services	Identification And Establishment Of Borrow Pit	CRR		100 000	500 000		
1101/05/4/03/7106	Roads & Storm water	Engineering Services	Mamello Access Road Servitudes	CRR		200 000			
1101/05/4/03/8155	Roads & Storm water	Engineering Services	Pedestrian Roller Compactor & Trailer	CRR				230 000	
1101/05/4/12/3107	Roads & Storm water	Engineering Services	Gravel To Tar (MIG)	MIG	2 539 000	278 000	4 985 000	5 700 000	4 400 000
1101/05/4/12/3108	Roads & Storm water	Engineering Services	Mamello Access Road (MIG)	MIG	100 000			500 000	7 000 000
1201/05/4/02/5116	Water Services	Engineering Services	Double Cabs	HP					
1201/05/4/02/6101	Water Services	Engineering Services	Sicelo/Highbury (Valley Settlements) Res	External Loans					
1201/05/4/02/6102	Water Services	Engineering Services	Sicelo/Highbury Reservoir & Main Servitude	External Loans					
1201/05/4/02/6103	Water Services	Engineering Services	Water Loss Programme	External Loans					
1201/05/4/02/6104	Water Services	Engineering Services	Sicelo/Highbury Valley Settlements	External Loans					
1201/05/4/02/8102	Water Services	Engineering Services	TLB	HP				1 000 000	
1201/05/4/02/8102	Water Services	Engineering Services	Vehicles Water Demand Management	HP			400 000		
1201/05/4/03/1222	Water Services	Engineering Services	Water Loss Programme	CRR	2 600 000	1 300 000	1 400 000	1 500 000	1 600 000
1201/05/4/03/1223	Water Services	Engineering Services	Water Meter Replacement Programme	CRR	500 000	500 000	500 000	500 000	500 000
1201/05/4/03/1224	Water Services	Engineering Services	New Barge Pumps At Vaal Marina (2 No)	CRR					
1201/05/4/03/1225	Water Services	Engineering Services	Drum blade Reservoir Telemetry & Contr	CRR					
1201/05/4/03/7012	Water Services	Engineering Services	Compressor	CRR				400 000	
1201/05/4/03/7107	Water Services	Engineering Services	Drilling Machine	CRR			550 000		
1201/05/4/03/7108	Water Services	Engineering Services	Paving Breaker	CRR		40 000			
1201/05/4/03/7108	Water Services	Engineering Services	Roller Compactor	CRR		250 000			
1201/05/4/03/7110	Water Services	Engineering Services	Sicelo/Highbury Reservoir & Main Servitude	CRR	300 000				
1201/05/4/12/3109	Water Services	Engineering Services	Sicelo/Highbury (Valley Settlements) Res	MIG	10 000 000	15 000 000	14 000 000	13 000 000	6 000 000
1201/05/4/12/3110	Water Services	Engineering Services	Mamello Bulk Water (MIG)	MIG					
1201/0584/02/6105	Water Services	Engineering Services	Water Loss Programme - pipe replacement	External Loans (new	5 500 000				
0201/05/4/02/5102	Financial Services Admin	Financial Services	Vehicle Replacement (LDV)	HP					
0201/05/4/03/1209	Financial Services Admin	Financial Services	IT Equipment (Computers & Printers Replace	CRR					
0201/05/4/03/1214	Financial Services Admin	Financial Services	IT Equipment (Computers & Printers Replace	CRR	50 000	55 000	60 000	65 000	70 000
0201/15/4/03/1210	Financial Services Expenditure	Financial Services	Infrastructure Fuel (Fuel Tank)	CRR					



Vote number	Section	Department	Description	SOF	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019	Budget F04 2019-2020	Budget F05 2020-2021
0201/10/4/03/1211	Financial Services Income	Financial Services	Security Cameras	CRR	35 000				
0702/05/4/02/7101	Fire	Protection Services	JOC Vehicle	HP		2 500 000			
0702/05/4/03/8134	Fire	Protection Services	Upgrading Of CCTV (Ups-10kva 15 Mins)	CRR	20 000				
0702/05/4/03/8135	Fire	Protection Services	Machinery & Equipment	CRR	180 000				
0702/05/4/12/3100	Fire	Protection Services	Fire Station Vaal Marina (MIG)	MIG	4 000 000	4 000 000			
0702/05/4/15/0100	Fire	Protection Services	Machinery & Equipment (Donation)	Public Donations					
0701/05/4/02/5104	Traffic Police	Protection Services	Vehicle Replacements	HP					
0701/05/4/03/0008	Traffic Police	Protection Services	Office Space- Rename To Metal Detectors	CRR					
0701/05/4/03/1212	Traffic Police	Protection Services	Fire Arms	CRR					
0701/05/4/03/8112	Traffic Police	Protection Services	Painting Machine	CRR	250 000				
0701/05/4/03/8113	Traffic Police	Protection Services	Alcohol Meter	CRR	150 000				
1601/05/4/03/5203	Savanna City	Savanna City	Prefabricated Site Office	Urban Management	200 000				
1601/05/4/15/1100	Savanna City	Savanna City	Tractor	Urban Management Grant					
1601/05/4/15/1101	Savanna City	Savanna City	Slasher	Urban Management Grant					
1601/05/4/15/1102	Savanna City	Savanna City	Brush Cutters	Urban Management Grant					
1601/05/4/15/1103	Savanna City	Savanna City	Kudus	Urban Management Grant					
1601/05/4/15/1104	Savanna City	Savanna City	Chainsaws	Urban Management Grant					
1601/05/4/15/1105	Savanna City	Savanna City	Small Municipal Depot	Urban Management	400 000				
1601/05/4/15/1120	Savanna City	Savanna City	LDV And Trailer	Urban Management Grant					
1601/05/4/15/1130	Savanna City	Savanna City	REL Compactor	Urban Management Grant					
1601/05/4/15/1131	Savanna City	Savanna City	IT Equipment	Urban Management	10 000	20 000	30 000		
1601/05/4/15/1132	Savanna City	Savanna City	Furniture & Equipment	Urban Management	10 000	25 000	30 000		
1601/05/4/15/1133	Savanna City	Savanna City	Fire Trailer With Pump	Urban Management Grant					
1601/05/4/15/3120	Savanna City	Savanna City	Development Of Parks	Urban Management	500 000	500 000	600 000		
1601/05/4/15/3121	Savanna City	Savanna City	Informal Trading Facilities	Urban Management Grant		500 000	500 000		
1601/05/4/15/3122	Savanna City	Savanna City	Vehicles	Urban Management	300 000	500 000	500 000		
1601/05/4/15/3123	Savanna City	Savanna City	Library	Urban Management Grant		3 500 000	5 000 000		
1601/05/4/15/3124	Savanna City	Savanna City	Sports Facilities	Urban Management Grant		3 000 000	3 000 000		
1601/05/4/15/3125	Savanna City	Savanna City	Municipal Depot	Urban Management Grant		1 000 000	5 000 000		
1601/05/4/15/3126	Savanna City	Savanna City	Clinic	Urban Management Grant			3 000 000		
1601/05/4/15/3127	Savanna City	Savanna City	Modal Transport Facilities	Urban Management Grant			2 000 000		
1601/05/4/15/3128	Savanna City	Savanna City	Waste Transfer Stations	Urban Management Grant		1 500 000	1 500 000		
1601/05/4/15/3129	Savanna City	Savanna City	Community Hall	Urban Management Grant		2 000 000	3 000 000		
0504/05/4/03/1210	Cemeteries	Social Services	Septic Sewer System Meyer ton (Cem)	CRR					
0504/05/4/03/1211	Cemeteries	Social Services	New Program For Grave Bookings	CRR	150 000				
0501/30/4/15/0200	Lakeside Library	Social Services	Office Furniture & Equip (Donation)	Public Donations					
0501/30/4/15/1200	Lakeside Library	Social Services	Lakeside Library Furniture (DAC)	DAC					
0501/30/4/15/1201	Lakeside Library	Social Services	Lakeside Library Books (DAC)	DAC	50 000	50 000	50 000	50 000	50 000
0501/05/4/15/1202	Library De Deur	Social Services	Book Security Systems (DAC)	DAC	270 000				
0501/10/4/15/1201	Library Henley On Klip	Social Services	HOK Library Books (DAC)	DAC	50 000	50 000	50 000	50 000	50 000
0501/10/4/15/1300	Library Henley On Klip	Social Services	HOK Library Air con (DAC)	DAC					
0501/05/4/03/0004	Library Meyerton	Social Services	E-Learning White Smart Board	DAC	170 000				
0501/05/4/03/0005	Library Meyerton	Social Services	Micro Server (Kiosk HP Pro - Laint Micro Serve	DAC	90 000				
0501/05/4/03/8104	Library Meyerton	Social Services	Vehicles (DAC)	DAC					
0501/05/4/12/6104	Library Meyerton	Social Services	Savanna City New Library (MIG)	MIG		3 000 000	4 000 000		
0501/05/4/15/1201	Library Meyerton	Social Services	Meyerton Library Books (DAC)	DAC	50 000	50 000	50 000	50 000	50 000
0501/05/4/15/1204	Library Meyerton	Social Services	ICT Upgrading	DAC			500 000	500 000	500 000
0501/05/4/15/1205	Library Meyerton	Social Services	Savanna City New Library Books (DAC)	DAC		2 000 000			
0501/05/4/15/1300	Library Meyerton	Social Services	Meyerton Library Air con (DAC)	DAC					
0501/05/4/15/5113	Library Meyerton	Social Services	Modular Library (Bantu-Bonke)	DAC	1 500 000				
0501/20/4/15/1201	Library Randvaal	Social Services	Randvaal Library Books (DAC)	DAC	50 000	50 000	50 000	50 000	50 000
0501/15/4/15/1201	Library Walkerville	Social Services	De Deur Library Books (DAC)	DAC	50 000	50 000	50 000	50 000	50 000
0801/05/4/02/5105	Parks	Social Services	LDV's (Replacement)	HP		200 000	210 000	220 000	230 000
0801/05/4/02/5106	Parks	Social Services	Tractor (Replacement)	HP			400 000		430 000
0801/05/4/02/5107	Parks	Social Services	Double Cab Tipper Truck (Replacement)	HP				450 000	
0801/05/4/03/1207	Parks	Social Services	Kudus	CRR		80 000		120 000	
0801/05/4/03/1213	Parks	Social Services	4 X Slashers	CRR					
0801/05/4/03/1214	Parks	Social Services	Swing Axle Water cart	CRR					

Vote number	Section	Department	Description	SOF	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019	Budget F04 2019-2020	Budget F05 2020-2021
0801/05/4/03/1215	Parks	Social Services	Tandem High Trailer	CRR					
0801/05/4/03/1216	Parks	Social Services	Brush Cutters	CRR	40 000	40 000	40 000	40 000	40 000
0801/05/4/03/1218	Parks	Social Services	Parks Reclaim	CRR					
0801/05/4/03/1219	Parks	Social Services	Parks Depot - New Fencing	CRR					
0801/05/4/03/5134	Parks	Social Services	Large Chainsaws	CRR	40 000	40 000		40 000	
0801/05/4/03/5139	Parks	Social Services	Swing Axle Water cart	CRR		50 000			
0801/05/4/03/5140	Parks	Social Services	Tandem High Trailer	CRR		50 000			
0801/05/4/03/5168	Parks	Social Services	Telescopic Pole pruners	CRR	25 000		25 000		25 000
0801/05/4/03/5169	Parks	Social Services	Wood Chipper	CRR	600 000				
0801/05/4/03/5171	Parks	Social Services	Swing Axle Water cart	CRR			100 000		100 000
0801/05/4/03/5172	Parks	Social Services	Tandem High Trailer	CRR				100 000	
0801/05/4/03/5173	Parks	Social Services	Motor Elevating Work Platform	CRR			250 000		
0801/05/4/03/5175	Parks	Social Services	Air cons	CRR			10 000		10 000
0801/05/4/03/5176	Parks	Social Services	Motor Powered Roller Shutter door Tractor Stor	CRR			100 000		100 000
0801/05/4/03/5177	Parks	Social Services	Extension Tractor Garage 100 M²	CRR				250 000	
0801/05/4/03/5178	Parks	Social Services	Carport Roof Renovations	CRR				100 000	
0801/05/4/03/5179	Parks	Social Services	Ablution Blocks Expansion	CRR	100 000				
0501/25/4/15/0200	Sicelo Library	Social Services	Office Furniture & Equip (Donation)	Public Donations					
0501/25/4/15/1201	Sicelo Library	Social Services	Sicelo Library Books (DAC)	DAC	50 000	50 000	50 000	50 000	50 000
0508/05/4/02/5103	Social Services Admin	Social Services	Vehicle Replacements	HP		350 000			
0508/05/4/03/1211	Social Services Admin	Social Services	Furniture & Equipment	CRR	50 000		60 000		70 000
0508/05/4/03/1212	Social Services Admin	Social Services	Air cons	CRR		20 000			
0508/05/4/03/5207	Social Services Admin	Social Services	De Deur Offices Security Upgrade	CRR					
0801/15/4/03/1218	Sport & Recreation Administrati	Social Services	Ride On Lawnmowers With Trailers	CRR		170 000		170 000	
0801/15/4/12/3101	Sport & Recreation Administrati	Social Services	Lakeside Sport Centre (MIG)	MIG	2 500 000	2 500 000			
0801/15/4/12/3102	Sport & Recreation Administrati	Social Services	Sicelo Football Field (Ablution & Low Fe	MIG					
0801/15/4/12/3103	Sport & Recreation Administrati	Social Services	Sicelo Sports Complex (MIG)	MIG	500 000				
0801/15/4/12/6101	Sport & Recreation Administrati	Social Services	Other Sports Projects	MIG		500 000	3 000 000	3 000 000	3 000 000
0801/10/4/03/5129	Swimming Pool	Social Services	Air con (Offices)	CRR			10 000		
1011/05/4/02/5111	Waste Management	Social Services	Grab Truck	HP					
1011/05/4/02/5112	Waste Management	Social Services	Tipper Truck	HP					
1011/05/4/02/5113	Waste Management	Social Services	Water Tanker	HP					
1011/05/4/02/5114	Waste Management	Social Services	LDV	HP				250 000	
1011/05/4/02/5115	Waste Management	Social Services	Skip Bin Loader with trailer	HP	1 800 000			2 100 000	
1011/05/4/02/5118	Waste Management	Social Services	Landfill Compactor	HP					2 500 000
1011/05/4/03/1222	Waste Management	Social Services	Air conditioner (Depot)	CRR					
1011/05/4/03/1223	Waste Management	Social Services	Replace Damaged Gate	CRR					
1011/05/4/03/1224	Waste Management	Social Services	Replaced Damaged Carport	CRR					
1011/05/4/03/5147	Waste Management	Social Services	Skip Bins 6 Cubic Meters	CRR		300 000		300 000	
1011/05/4/03/8153	Waste Management	Social Services	Street Litter Bins	CRR	100 000	100 000	100 000	100 000	100 000
1011/05/4/03/8154	Waste Management	Social Services	Equipment (wash bay)	CRR	20 000				
1011/05/4/12/3106	Waste Management	Social Services	Upgrade Vaalmarina Landfill Site (Gs/Sa/83	MIG		750 000			
1011/05/4/12/7507	Waste Management	Social Services	Upgrade Vaalmarina Trf Station Phase 2 (Cs/G	MIG			1 100 000		
1011/05/4/15/1300	Waste Management	Social Services	Galloway Buy Back Centre	GDARD					
1011/05/4/15/3120	Waste Management	Social Services	Galloway Buy Back Centre (Roll Over)	GDARD					
					81 968 732	**76 768 000**	**86 840 000**	**60 190 000**	**63 830 000**



ANNEXURE "C"



Budgeted Financial Statements: 2016/2017 MTREF

STATEMENT OF FINANCIAL PERFORMANCE	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Property Rates	94 353 113	106 157 366	134 780 355	145 986 409	144 037 884	109 813 765	144 037 884	154 255 331	165 053 204	176 606 928
Service Charges	377 171 202	421 537 852	442 118 546	552 395 495	498 508 990	371 036 869	498 508 990	563 738 438	615 625 623	670 852 632
Fines	7 020 165	48 726 013	46 888 299	50 307 242	50 307 242	6 983 981	50 307 242	52 822 604	55 463 734	58 236 921
Government Grants and Subsidies	96 206 274	104 564 406	105 445 256	125 728 257	127 111 160	120 374 810	127 111 160	136 621 947	148 060 594	163 068 120
Public Donations (infrastructure)	55 714 394	60 114	1 144 738	-	410 864	-	410 864	-	-	-
Public Donations (cash donations - opex)	-	-	5 412 781	2 118 295	8 110 491	-	8 110 491	3 690 831	4 176 265	4 524 823
Public Donations (cash donations - capex)	-	-	-	3 347 000	2 010 984	180 864	2 010 984	1 420 000	12 545 000	24 160 000
Developer Contributions	1 679 904	2 663 992	2 190 611	10 000 000	8 777 455	13 078 235	8 777 455	11 100 000	4 100 000	3 600 000
Other Income	21 935 056	20 249 489	23 943 561	21 006 321	23 956 321	15 902 232	23 956 321	25 980 756	27 130 946	29 030 112
Interest Earned on Investments	2 036 636	4 850 916	6 011 672	4 000 000	4 000 000	2 136 267	4 000 000	3 800 000	3 990 000	4 189 500
Interest Earned on Outstanding Debtors	7 119 810	6 048 615	10 186 285	6 000 000	8 000 000	8 239 527	8 000 000	8 400 000	8 820 000	9 261 000
Rent of Facilities and Equipment	1 329 612	1 142 264	1 532 323	1 404 000	1 404 000	971 589	1 404 000	1 404 000	1 474 200	1 547 910
Gain on Disposal of Assets	-	456 342	5 100	100 000	100 000	-	100 000	100 000	100 000	100 000
Internal Consumption	6 121 695	6 518 721	8 333 783	7 213 914	7 213 914	7 837 581	7 213 914	7 466 501	8 204 810	9 020 677
Total Revenue	**670 687 861**	**722 976 090**	**787 993 310**	**929 606 933**	**883 949 305**	**656 555 721**	**883 949 305**	**970 800 409**	**1 054 744 376**	**1 154 198 623**
Employee related costs	151 169 693	125 997 707	172 597 945	218 911 756	205 375 663	148 285 557	205 375 663	225 741 635	242 638 549	259 434 248
Remuneration of councillors	7 874 951	8 740 935	9 045 852	9 630 000	9 630 000	7 171 050	9 630 000	10 741 406	11 385 890	12 069 044
Impairment Loss on assets										
Depreciation	110 579 532	115 484 153	112 943 499	144 869 000	144 869 000	55 227 887	144 869 000	144 869 000	144 869 000	144 869 000
Finance Cost	16 119 860	16 722 329	18 898 632	18 488 951	17 988 951	9 247 051	17 988 951	17 920 844	16 381 729	14 779 129
Debt Impairment	27 322 871	57 609 077	70 543 357	85 368 000	80 125 000	60 093 750	80 125 000	85 823 678	91 609 882	97 710 872
Repairs and Maintenance	28 675 653	30 203 487	41 066 109	59 117 599	54 908 259	29 805 658	54 908 259	54 909 078	58 368 350	62 045 556
Bulk Purchases	225 659 652	250 231 044	216 707 924	328 032 914	251 289 616	208 931 686	251 289 616	285 056 874	321 701 987	363 183 760
Non Revenue Water			25 662 572	-	26 006 444	10 295 558	26 006 444	29 101 211	31 720 320	34 575 149
Electricity Distribution Losses			21 417 622	-	24 349 107	-	24 349 107	26 262 216	29 938 927	34 130 376
Cost of Free Basic Services			7 316 478	-	9 387 746	-	9 387 746	10 415 394	11 472 153	12 640 733
Contracted Services	48 879 295	56 015 078	54 105 961	55 111 153	54 860 705	30 793 864	54 860 705	63 225 705	64 870 324	68 957 155
General Expenditure	37 297 238	45 676 516	46 087 201	57 756 830	58 738 976	33 502 515	58 738 976	62 208 976	69 009 241	67 356 824
Grants and Subsidies Paid	11 653	1 494 314	3 802 656	7 197 963	220 000	679 292	220 000	220 000	233 860	248 593
Loss on Sale of Assets	-	1 087 366	1 153 372	-	-	-	-	-	-	-
Internal Consumption	6 121 695	6 518 720	8 333 783	7 213 914	6 959 924	7 843 319	6 959 924	7 467 418	8 205 837	9 021 828
Total Expenditure	**659 712 094**	**715 780 726**	**809 682 963**	**991 698 080**	**944 709 391**	**601 877 187**	**944 709 391**	**1 023 963 434**	**1 102 406 049**	**1 181 022 266**
Net Surplus / (Deficit) for the year	**10 975 767**	**7 195 365**	**(21 689 653)**	**(62 091 147)**	**(60 760 086)**	**54 678 534**	**(60 760 086)**	**(53 163 026)**	**(47 661 673)**	**(26 823 643)**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

STATEMENT OF CHANGES IN NET ASSETS	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Opening Accumulated Surplus	**627 731 745**	**769 203 747**	**906 330 975**	**959 652 656**	**994 635 713**	**994 635 713**	**994 635 713**	**1 079 498 780**	**1 164 904 755**	**1 253 612 082**
Prior Year Adjustments and Restatements	-8 573 702									
Restated Opening Balance - Accumulated	**619 158 043**	**769 203 747**	**906 330 975**	**959 652 656**	**994 635 713**	**994 635 713**	**994 635 713**	**1 079 498 780**	**1 164 904 755**	**1 253 612 082**
Surplus / (Deficit) for the year	10 975 767	7 195 365	(21 689 653)	(62 091 147)	(60 760 085)	54 678 534	(60 760 086)	-53 163 026	-47 661 673	-26 823 643
Less: Transfer from Accumulated Surplus to Reserves										
Mayoral Charitable Fund		(60 114)	(15 167)	-	-	-	-	-	-	-
Developer's Contributions Reserve		(2 616 673)	(207 316)	-	(250 000)	(12 692 326)	(700 000)	(1 000 000)	(500 000)	(500 000)
Capital Replacement Reserve		(2 024 504)	(53 524)	-	3 545 256	3 177 032	4 454 153	700 000	-	-
Assets Fair Value Reserve		115 484 153	110 270 399	141 869 000	141 869 000	94 579 333	141 869 000	138 869 000	136 869 000	134 869 000
Closing Surplus	**630 133 810**	**887 181 974**	**994 635 713**	**1 039 430 509**	**1 079 039 884**	**1 134 378 287**	**1 079 498 780**	**1 164 904 755**	**1 253 612 082**	**1 361 157 439**
Plus: Ringfenced Reserves in Accumulated Surplus										
Developer's Contributions Reserve										
Opening Balance		4 729 116	7 345 790	8 845 790	7 553 106	7 553 106	7 553 106	8 253 106	9 253 106	9 753 106
Plus Contributions		3 684 889	2 190 611	8 000 000	8 327 455	13 078 235	8 777 455	11 100 000	4 100 000	3 600 000
Less Expenditure		1 068 216	1 983 295	8 000 000	8 077 455	385 908	8 077 455	10 100 000	3 600 000	3 100 000
Closing Balance	**-**	**7 345 789**	**7 553 106**	**8 845 790**	**7 803 106**	**20 245 432**	**8 253 106**	**9 253 106**	**9 753 106**	**10 253 106**
Assets Fair Value Reserve										
Opening Balance	1 349 205 086	1 199 772 304	1 084 288 150	955 261 257	974 017 752	974 017 752	974 017 752	832 148 752	693 279 752	556 410 752
Plus Contributions	-	-	-			-	-	-	-	-
Less Offset Depreciation		115 484 153	110 270 399	141 869 000	141 869 000	94 579 333	141 869 000	138 869 000	136 869 000	134 869 000
Closing Balance	**1 349 205 086**	**1 084 288 151**	**974 017 752**	**813 392 257**	**832 148 752**	**879 438 418**	**832 148 752**	**693 279 752**	**556 410 752**	**421 541 752**
Capital Replacement Reserve										
Opening Balance		5 633 726	7 658 229	5 911 134	7 711 753	7 711 753	7 711 753	3 257 600	2 557 600	2 557 600
Plus Contributions		15 525 738	16 321 781	5 670 000	7 711 753	-	6 802 856	8 279 732	5 995 000	7 575 000
Less Expenditure		13 501 234	16 268 257	5 670 000	11 257 009	3 177 032	11 257 009	8 979 732	5 995 000	7 575 000
Closing Balance	**-**	**7 658 230**	**7 711 753**	**5 911 134**	**4 166 497**	**4 534 720**	**3 257 600**	**2 557 600**	**2 557 600**	**2 557 600**
Mayoral Charitable Fund										
Opening Balance		60 114	60 114	60 114	75 281	75 281	75 281	75 281	75 281	75 281
Plus Contributions			15 167	-	-	-	-	-	-	
Less Expenditure	-	-	-	-	-	-	-	-	-	
Closing Balance	**-**	**60 114**	**75 281**	**60 114**	**75 281**	**75 281**	**75 281**	**75 281**	**75 281**	**75 281**
TOTAL ACCUMULATED SURPLUS	**1 979 338 896**	**1 986 534 257**	**1 983 993 605**	**1 867 639 804**	**1 923 233 519**	**2 038 672 139**	**1 923 233 519**	**1 870 070 493**	**1 822 408 820**	**1 795 585 177**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

STATEMENT OF FINANCIAL POSITION	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
ASSETS										
Current Assets	**154 497 956**	**226 859 018**	**208 041 107**	**215 016 229**	**227 784 153**	**258 028 552**	**227 784 153**	**236 622 483**	**248 118 673**	**268 434 995**
Cash and Cash Equivalents	40 484 187	91 470 824	75 520 206	37 773 886	50 541 810	43 847 766	50 541 810	44 717 945	38 116 314	38 570 054
Short Term Investments			-	-	-	105 000 000	-	-	-	-
Consumer Debtors	95 151 227	114 926 707	107 061 945	153 021 686	153 021 686	91 858 526	153 021 686	165 967 997	182 107 155	199 850 842
VAT Receivable	6 425 749	8 822 049	6 779 730	10 674 679	10 674 679	-139 454	10 674 679	11 577 804	12 703 660	13 941 446
Other Receivables from Exchange Transactio	5 937 648	2 498 398	4 493 558	2 907 636	2 907 636	2 917 189	2 907 636	3 082 094	3 260 855	3 449 985
Other Receivables from Non-Exchange Transactions		2 299 090	5 458 807	2 675 681	2 675 681	4 636 105	2 675 681	2 836 222	3 000 723	3 174 765
Inventories	6 499 145	6 841 950	8 726 861	7 962 661	7 962 661	9 908 420	7 962 661	8 440 421	8 929 966	9 447 904
Non Current Assets	**2 151 315 348**	**2 116 094 854**	**2 087 857 800**	**2 005 199 551**	**2 035 568 004**	**2 070 652 144**	**2 035 568 004**	**1 972 667 736**	**1 904 566 736**	**1 846 537 736**
Property Plant and Equipment	2 102 550 647	2 067 227 722	2 040 412 158	1 956 332 419	1 988 122 362	2 023 206 502	1 988 122 362	1 925 222 094	1 857 121 094	1 799 092 094
Investment Property	47 515 000	47 487 000	46 930 000	47 487 000	46 930 000	46 930 000	46 930 000	46 930 000	46 930 000	46 930 000
Intangible Assets	1 231 000	1 361 431	496 941	1 361 431	496 941	496 941	496 941	496 941	496 941	496 941
Heritage Assets	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701
TOTAL ASSETS	**2 305 813 304**	**2 342 953 872**	**2 295 898 907**	**2 220 215 780**	**2 263 352 157**	**2 328 680 696**	**2 263 352 157**	**2 209 290 219**	**2 152 685 409**	**2 114 972 731**
LIABILITIES	**326 474 411**	**356 419 615**	**311 905 303**	**352 575 977**	**340 118 645**	**290 008 568**	**340 118 645**	**339 219 733**	**330 276 596**	**319 387 560**
Current Liabilities	**103 826 215**	**129 888 358**	**116 558 840**	**158 132 314**	**145 674 982**	**99 627 273**	**145 674 982**	**154 290 614**	**164 185 179**	**172 698 716**
Trade and Other Payables from Exchange Tr	71 517 987	94 289 681	78 031 251	109 734 331	109 734 331	62 438 615	109 734 331	116 318 391	123 064 857	130 202 619
Consumer Deposits	9 804 398	10 273 776	11 646 616	12 431 269	12 431 269	13 723 356	12 431 269	13 483 009	14 794 132	16 235 604
Short Term Portion of External Loans	8 960 874	8 678 824	15 114 247	15 114 247	15 114 247	15 114 247	15 114 247	17 869 122	19 420 334	21 108 860
Short Term Portion of Finance Lease Obligati	2 841 369	4 064 002	5 750 737	5 661 370	5 661 370	5 750 737	5 661 370	6 108 722	6 364 827	4 579 224
Short Term Portion of Long Term Liability (Eskom)			5 403 220	14 708 673	2 251 341	1 801 073	2 251 341	-	-	-
Vat Payable	10 701 587	12 155 928								
Provisions		426 147	464 179	482 424	482 424	464 179	482 424	511 369	541 029	572 409
Suspense Accounts				-	-	186 476	-	-	-	-
Unspent Conditional Grants and Receipts			148 590	-	-	148 590	-	-	-	-
Non Current Liabilities	**222 648 196**	**226 531 257**	**195 346 463**	**194 443 663**	**194 443 663**	**190 381 295**	**194 443 663**	**184 929 119**	**166 091 417**	**146 688 844**
External Loans	120 144 593	166 037 087	145 684 791	130 570 542	130 570 542	138 347 725	130 570 542	120 775 013	101 354 680	80 245 820
Provisions	41 326 724	37 102 722	32 218 250	42 002 507	42 002 507	29 421 078	42 002 507	44 522 658	47 104 972	49 837 060
Retirement Benefit Obligation	36 414 000	4 528 000	5 781 398	5 125 968	5 125 968	5 781 398	5 125 968	5 433 526	5 748 670	6 082 093
Eskom Long Term Liability	17 842 082	8 003 642	2 251 341	-	-	2 251 341	-	-	-	-
Finance Lease Obligation	6 920 797	10 859 806	9 410 683	16 744 646	16 744 646	14 579 753	16 744 646	14 197 922	11 883 095	10 523 871
TOTAL LIABILITIES	**326 474 411**	**356 419 615**	**311 905 303**	**352 575 977**	**340 118 645**	**290 008 568**	**340 118 645**	**339 219 733**	**330 276 596**	**319 387 560**
NET ASSETS	**1 979 338 893**	**1 986 534 257**	**1 983 993 604**	**1 867 639 803**	**1 923 233 512**	**2 038 672 129**	**1 923 233 512**	**1 870 070 486**	**1 822 408 813**	**1 795 585 170**
Accumulated Surplus	**1 979 338 896**	**1 986 534 257**	**1 983 993 605**	**1 867 639 804**	**1 923 233 519**	**2 038 672 139**	**1 923 233 519**	**1 870 070 493**	**1 822 408 820**	**1 795 585 177**
								(6.62)	(6.62)	(6.62)

CASH GENERATED FROM OPERATING ACTIVITIES	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
Cash Generated from Operating Activities										
(Increase) / Decrease in Consumer Debtors			(4 291 165)	(13 911 062)	(45 959 741)	15 203 419	(45 959 741)	(12 946 311)	(16 139 158)	(17 743 686)
(Increase) / Decrease in Inventories			(1 884 910)	(436 516)	764 200	(1 181 559)	764 200	(477 760)	(489 544)	(517 938)
(Increase) / Decrease in Receivables from Exchange Transactions			(1 161 281)	(159 398)	1 585 922	1 576 369	1 585 922	(174 458)	(178 761)	(189 130)
(Increase) / Decrease in Receivables from Non-Exchange Transactions			(3 159 717)	(146 682)	2 783 126	822 702	2 783 126	(160 541)	(164 501)	(174 042)
(Increase) / Decrease in VAT Receivables			2 042 319	(970 425)	(3 894 949)	6 919 184	(3 894 949)	(903 125)	(1 125 856)	(1 237 786)
Increase / (Decrease) in Eskom Liability (short term)			-	1 337 152	(3 151 879)	(3 602 147)	(3 151 879)	(2 251 341)	-	-
Increase / (Decrease) in Trade and Other Payables			(10 855 204)	6 015 682	31 703 080	(15 592 636)	31 703 080	6 584 060	6 746 467	7 137 762
Increase / (Decrease) in Unspent Conditional Grants			148 590	-	(148 590)	(0)	(148 590)	-	-	-
Increase / (Decrease) in Consumer Deposits			1 372 840	1 130 115	784 653	2 076 740	784 653	1 051 740	1 311 123	1 441 472
Increase / (Decrease) in Eskom Liability			(5 752 301)	(2 651 016)	(2 251 341)	0	(2 251 341)	-	-	-
Increase / (Decrease) in Provisions			(3 593 042)	2 610 049	9 147 072	(2 797 172)	9 147 072	2 856 653.95	2 927 118.08	3 096 890.93



CASH FLOW STATEMENT	F-03 2012/2013 ACTUAL	F-02 2013/2014 ACTUAL	F-01 2014/2015 ACTUAL	F00 2015/2016 ORG BUDGET	F00 2015/2016 ADJ BUDGET	F00 2015/2016 YEAR TO DATE	F00 2015/2016 PROJECTED	F01 2016/2017 BUDGET	F02 2017/2018 BUDGET	F03 2018/2019 BUDGET
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts	**601 873 924**	**637 829 704**	**702 025 189**	**830 081 481**	**759 023 317**	**623 060 384**	**759 023 317**	**871 744 036**	**946 737 341**	**1 038 484 579**
Cash receipts from ratepayers, government a	224 986 086	255 504 046	330 469 210	365 897 524	374 126 401	275 545 003	374 126 401	395 695 469	426 823 943	470 035 814
Cash receipts from service charges	374 851 202	377 474 742	365 544 307	460 183 957	380 896 916	345 379 114	380 896 916	472 248 567	515 923 397	564 259 266
Interest income	2 036 636	4 850 916	6 011 672	4 000 000	4 000 000	2 136 267	4 000 000	3 800 000	3 990 000	4 189 500
Payments	**-525 178 882**	**-551 334 909**	**-632 059 654**	**-751 934 713**	**-681 401 508**	**-509 542 587**	**-681 401 508**	**-786 559 144**	**-856 743 127**	**-928 725 679**
Cash paid to employees	-159 044 644	-134 738 643	-181 643 810	-228 541 756	-214 303 460	-155 456 607	-214 303 460	-236 483 041	-254 024 440	-271 503 292
Cash paid to suppliers	-352 858 167	-399 873 938	-431 517 212	-504 904 006	-449 109 097	-345 025 405	-449 109 097	-532 155 259	-586 336 958	-642 443 258
Non cash prior year adjustments and suspens	-	-	-		-	186 475.77	-	-	-	-
Finance Costs	-13 276 071	-16 722 328	-18 898 632	-18 488 951	-17 988 951	-9 247 051	-17 988 951	-17 920 844	-16 381 729	-14 779 129
Net cash flow from Operating Activities	**76 695 042**	**86 494 795**	**69 965 535**	**78 146 768**	**77 621 809**	**113 517 797**	**77 621 809**	**85 184 892**	**89 994 213**	**109 758 900**
CASH FLOW FROM INVESTING ACTIVITIES										
Purchase of property, plant and equipment	-53 273 637	-86 171 548	-68 969 219	-91 790 000	-92 579 204	-38 022 231	-92 579 204	-81 968 732	-76 768 000	-86 840 000
Movement on landfill site asset	-	-	-		-	-	-	-	-	-
Proceeds on disposal of fixed assets		9 729 743	2 484 621	100 000	100 000	-	100 000	100 000	100 000	100 000
Net cash flow from Investing Activities	**-53 273 637**	**-76 441 805**	**-66 484 598**	**-91 690 000**	**-92 479 204**	**-38 022 231**	**-92 479 204**	**-81 868 732**	**-76 668 000**	**-86 740 000**
CASH FLOW FROM FINANCING ACTIVITIES										
Long term loans (repaid)	11 323 873	45 610 444	-13 916 918	-15 166 899	-15 114 249	-7 337 066	-15 114 249	-19 040 653	-17 869 122	-19 420 334
Long term loans raised			-	-	-	-	-	12 000 000	-	-
Finance lease agreements raised		5 161 642	-5 066 348	13 110 000	7 244 596		7 244 596	3 300 000	4 050 000	3 220 000
Finance lease agreements (repaid)	-904 861		5 304 006	-4 417 365		5 169 070		-5 399 371	-6 108 722	-6 364 827
Increase / (Decrease) in Other Long Term Li	1 293 494	-9 838 440	-5 752 301	-2 651 016	-2 251 341	-	-2 251 341			
Net cash flow from Financing Activities	**11 712 506**	**40 933 646**	**-19 431 561**	**-9 125 280**	**-10 120 994**	**-2 167 996**	**-10 120 994**	**-9 140 025**	**-19 927 844**	**-22 565 161**
NET INCREASE / (DECREASE) IN CASH	**35 133 911**	**50 986 636**	**-15 950 625**	**-22 668 513**	**-24 978 389**	**73 327 569**	**-24 978 389**	**-5 823 865**	**-6 601 631**	**453 739**
Cash and cash equivalents at the beginning	5 350 227	40 484 188	91 470 824	60 442 399	75 520 200	75 520 199	75 520 199	50 541 810	44 717 945	38 116 314
Cash and cash equivalents at the end of th	**40 484 138**	**91 470 824**	**75 520 199**	**37 773 886**	**50 541 810**	**148 847 769**	**50 541 810**	**44 717 945**	**38 116 314**	**38 570 054**

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SECTION TWO: TARIFF SCHEDULE



ANNEXURE "D"

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MIDVAAL
LOCAL MUNICIPALITY

2016/2017
TARIFFS

MIDVAAL
LOCAL MUNICIPALITY

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PROPERTY RATES TARIFFS FOR 2016/2017

No.	Tariff Code	References to the Property Rates Policy			Property Category	Rate Ratio (to residential rate)	Tariff 2015/2016	Tariff 2016/2017	Impermissible	Exemptions	Rebates
1.	RES001, SAV001	11.1.1.3	11.1.1.3	12.1.1	Residential properties	1:1	0.014399	0.015406	15 000	135 000.00	35%
2.	RES000, SAV000	11.1.1.3			Residential properties not used for any purpose	1:1.16	0.014399	0.017871	15 000		
3.	BUS001				Business and commercial properties	1:1	0.014399	0.015406			
4.	BUS001				Business and commercial properties not used for any purpose	1:1	0.014399	0.015406			
5.	IND001				Industrial properties	1:1	0.014399	0.015406			
6.	IND001				Industrial properties not used for any purpose	1:1	0.014399	0.015406			
7.	PSI001	11.2.1.1	11.1.1.2		Public Service Infrastructure	Exempt			30%	70%	
8.	PBO001		11.1.1.4		Public Benefit Organization	Exempt				100%	
9.	POW001	11.2.1.8			Place of worship and/or vicarage	Impermissible			100%		
10.	SPO001				Sports grounds used for amateur sports	1:0.25	0.003600	0.003852			
11.	COM001	11.2.1.7	9.1.9	12.1.2	Communal land	Impermissible			100%		
12.	GOV002				State owned properties	1:1	0.014399	0.015406			
13.	MUN001		11.1.1.1		Municipal properties	1:1				100%	
14.	PRO001	11.2.1.5			Protected areas	Impermissible			100%		
15.	SER001				Servitudes	1:0.25	0.003600	0.003852			
16.	TOWN01				Privately owned township serviced by the owner	1:1	0.014399	0.015406			
17.	AGR005	12.1.3			Farm properties used for Agricultural purposes (larger than 16ha)	1:0.1305	0.001889	0.0020105			
18.	AGR002				Farm properties used for Business and Commercial purposes	1:1	0.014399	0.015406			
19.	AGR002				Farm properties used for Industrial purposes	1:1	0.014399	0.015406			
20.	AGR004, AGR001	12.1.3			Farm properties used for Residential purposes (smaller than 16ha)	1:1	0.003600	0.015406			75%
21.	AGR002				Farm properties not used for any purpose (smaller than 16ha)	1:1	0.014399	0.015406			
22.	AGR002				Farm properties not used for any purpose-Industrial Zoning	1:1	0.014399	0.015406			
23.	AGR002	12.1.3			Farm properties not used for any purpose – Business and Commercial Zoning	1:1	0.014399	0.015406			
24.	AGR005				Agricultural Holdings used for Agricultural purposes (larger than 16ha)	1:0.1305	0.001889	0.0020105			
25.	AGR002				Agricultural Holdings used for Business and Commercial purposes	1:1	0.014399	0.015406			
26.	AGR002				Agricultural Holdings used for Industrial purposes	1:1	0.014399	0.015406			
27.	AGR004, AGR001	12.1.3			Agricultural Holdings used for Residential purposes (smaller than 16ha)	1:1	0.003600	0.015406			75%
28.	AGR002				Agricultural Holdings not used for any purposes (smaller than 16ha)	1:1	0.014399	0.015406			
29.	AGR002				Agricultural Holdings not used for any purpose – Industrial Zoning	1:1	0.014399	0.015406			
30.	AGR002				Agricultural Holdings not used for any purpose – Business and Commercial Zoning	1:1	0.014399	0.015406			
31.					Unregistered properties	1:1	0.014399	0.015406			
32.	MUL001				Multiple use properties	1:1	0.014399	0.015406			

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No.	Tariff Code	References to the Property Rates Policy			Property Category	Rate Ratio (to residential rate)	Tariff 2015/2016	Tariff 2016/2017	Impermissible	Exemptions	Rebates
					Rebates to Property Owners						
			9.1.1	12.2.1	Approved Indigents - for property values up to R500 000						100%
			9.1.2	12.2.2	Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the						100%
			9.1.3	12.2.2	Residential property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the						50%
			9.1.4	12.2.6	An Owner (Township Developer) of a proclaimed township who is still the registered owner of an erf / erven in such proclaimed township, can apply for a rebate per erf as indicated in the schedule of tariffs in order to serve as a development incentive to such owner (Township Developer).						75%
			9.1.5	12.2.6	Owners of properties exceeding the municipal valuation of R177 000 000.00 can apply for a rebate on these properties as indicated in the schedule of tariffs.						17.21%
			9.1.10	12.2.3	Privately Owned Schools						50%
			9.1.11	12.2.4	Old Age Institutions registered at the Department of Welfare						85%
			9.1.12	12.2.5	Properties on which National Monuments are situated						100%
			9.1.13		Farm properties and agricultural holdings used for residential purposes in pursuance of the Agritropolis						75%

Assessment Rates is Non Vatable

A van Schalkwyk
Executive Director: Finance

MIDVAAL LOCAL MUNICIPALITY
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MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION		2015/2016		2016/2017	PERCENTAGE
	Electricity		[R] VAT EXCL		[R] VAT EXCL	INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016					7.64
	PART 1 : SUPPLY OF ELECTRICITY					
1	1. AVAILABILITY CHARGES					
1.1	Except as provided in 1.2 the following availability charge per month or part thereof, shall be payable monthly by the owner, per erf or other area and per meter, with or without improvements, which is or, in the opinion of the Council, can be connected to the network, whether electricity is consumed or not.					
1.1.1	Erven used or intended to be used for individual residential or religious purposes, per erf and per meter where more than one meter per erf exists					
	Single phase supplies (EBE821)	R	107.27	R	57.67	-46.24%
	Three phase supplies (EBE825)	R	221.30	R	119.10	-46.18%
1.1.2	Erven used or intended to be used for flats, businesses, industries or other purposes of which the anticipated maximum demand is less than 100 kVA per erf and per meter where more than one meter per erf exists					
	(EBE811) (EBE841) (RV0304)	R	504.79	R	271.68	-46.18%
	If the maximum demand is 100 kVa and above the Non-Domestic Supplies tariffs will apply					
1.1.3	Erven used or intended to be used for flats, industries or other purposes of which the anticipated maximum demand is at least 100 Kva (EBE812)	R	1755.02	R	944.55	-46.18%
1.1.4	Flats and townhouses individually metered by the council, per dwelling unit (EBE813)	R	85.54	R	46.04	-46.18%
1.1.5	Agricultural consumers, per supply point:					
	Single phase supplies (EBE831)	R	125.35	R	67.46	-46.18%
	Three phase supplies (EBE832)	R	343.78	R	185.02	-46.18%
1.1.6	Every other erf or piece of land used or intended to be used for purposes not mentioned in 1.1.1 to 1.1.5 (EBExxx)	R	625.76	R	336.78	-46.18%
1.2	1.2 EXCLUSIONS					
	The charge set out in sub item 1.1 shall not be payable by the following consumers:					
1.2.1	Township owners in respect of an erf or other areas where such township owner has made an interest-free loan to the Council for the construction of an electricity supply scheme, until such erf or other area is sold or building plans in respect thereof are approved in terms of the Council's Building By-laws, or the economical portion of the loan has been repaid by the Council to the township owner.					
2	DOMESTIC SUPPLIES - CONVENTIONAL AND PREPAY METERS					
2.1	Consumer falling within the following classifications shall pay for the electricity supplies to them on the basis set out below regardless of the meter- reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh					
	Availability charges per meter per month					
	Single phase supplies (EBE821)	R	107.16	R	57.67	-46.18%
	Three phase supplies (EBE825)	R	221.30	R	119.10	-46.18%
	The above charges will not apply to registered indigents.					
2.1.1	Private residences, each flat or town house where it is separately metered by council and used as such. EEL051, VA0460, WA0441					
	0 to 50 units- c/per unit		84.54 c		91.00 c	7.64%
	51 to 350 units-c/ per unit		106.24 c		114.36 c	7.64%
	351 to 600 units-c/ per unit		150.80 c		169.79 c	12.59%
	Above 600 units-c/ per unit		177.30 c		200.85 c	13.28%
2.1.2	Flats and town houses (where consumption for each flat or town house complex is metered on a single meter for the complex by the Council) (EEL060) c/per unit		155.95 c		174.17 c	11.68%
	Availability charges for complex per meter per month if the maximum demand is < 100 kVA	R	504.79	R	271.68	-46.18%
	If the maximum demand is ≥ 100 kVA then Non-Domestic Supplies tariffs will apply					
2.1.3	Charitable institutions, supported by voluntary subscriptions or contributions. (EEL047) per unit		148.65 c		166.23 c	11.83%
	Availability charges for complex per meter per month if the maximum demand is < 100 kVA	R	504.79	R	271.68	-46.18%
	If the maximum demand is ≥ 100 kVA then Non-Domestic Supplies tariffs will apply					
2.1.4	Provincial Hospitals (EEL048) c/ per unit		148.65 c		166.23 c	11.83%
	Availability charges for complex per meter per month if the maximum demand is < 100 KVA	R	504.79	R	271.68	-46.18%
	If the maximum demand is ≥ 100 kVA then Non-Domestic Supplies tariffs will apply					
2.1.5	Churches and Church halls (EEL049) per unit		148.65 c		166.23 c	11.83%
	Availability charges for complex per meter per month if the maximum demand is < 100 KVA	R	504.79	R	271.68	-46.18%

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ITEM	DESCRIPTION		2015/2016		2016/2017	PERCENTAGE
	Electricity		[R] VAT EXCL		[R] VAT EXCL	INCREASE %
3	NON-DOMESTIC SUPPIES					
3.1	Consumers with the following general classifications shall pay for electricity on the basis set out in 3.2					
3.1.1	Businesses (EEL052)					
3.1.2	Industries					
3.1.3	Nursing homes, private hospitals, hotels and boarding houses					
3.1.4	Recreation halls, clubs, schools and hostels					
3.1.5	Mixed loads for domestic and non-domestic purposes					
3.1.6	All purposes not expressly specified in 2 or 3.1.1 to 3.1.5					
3.2	Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh and where the maximum demand is < 100 VA (EEL028) (EEL052) (WAO462) (EEL069) (WAO052) (WAO442)c/ per unit		156.12 c		174.17 c	11.56%
	Availability charges per meter per month Provided that if the notified or registered maximum demand exceeds 100 kVA, the charge shall be calculated in terms of 3.3	R	504.79	R	271.68	-46.18%
3.2.1	This tariff provides for existing commercial pre-paid consumers who have paid all the relevant connection or transfer fees for the electrical connection (service cable, electricity meter, ready board etc) and where availability charges are levied.					
	60 Amp connection - cost c-per kWh (EEL028)		156.12 c		174.17 c	11.56%
	Availability charge per meter per month	R	504.79	R	271.68	-46.18%
3.3	Where the notified maximum demand is at least 100 kVA, the charges for electricity consumed shall be calculated in accordance with the provisions of a two-part tariff based upon metered demand and energy as set out in 3.3.1 and 3.3.2 Regardless of the meter-reading period, the following charges shall be levied for the consumption of electricity where the electricity is supplied or made available at a separate point of supply, per month or part thereof. Availability charge per meter per month	R	1755.02	R	944.55	-46.18%
3.3.1 a	**Low Voltage Demand.** When the supply is furnished at the nominal voltage of 400 Volts between phases, per kVA, (EEL041) (WAO444)	R	111.64	R	120.2328	7.70%
3.3.1 b	**Medium Voltage Demand.** When the supply is furnished at a nominal phase to phase voltage of 11 000 volts, per kVA. (EEL042)	R	109.19	R	117.5917	7.69%
3.3.2	Regardless of the metering period, an energy charge for the consumption of electricity, since the previous meter reading, per kWh (EEL061) (EEL062) (EEL053) (EEL054)		111.64 c		126.42 c	13.24%
4	TIME OF USE SUPPLIES					
4.1	MIDVAAL OFF-PEAK TARIFF Where the monthly maximum demand exceeds 25 kVA and the consumer requests that an off-peak tariff be applied the following charges will apply:					
4.1.1	Regardless of the meter-reading period, the following charges shall be levied for the consumption of electricity where the electricity is supplied or made available at a separate point of supply, per meter per month or part thereof. Availability charges per meter per month	R	820.12	R	441.39	-46.18%
4.1.2 (a)	A demand charge, per kVA (Registered between 0600 and 2200) **Low Voltage Demand.** When the supply is furnished at the nominal voltage of 400 volts between phases, per kVA (EEL065)	R	241.49	R	259.9964	7.66%
(b)	**Medium Voltage Demand.** When the supply is furnished at a nominal phase to phase of 11 000 volts, per kVA (EEL066)	R	229.91	R	247.5339	7.67%
4.1.3	Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, c per kWh (EEL---)		70.05 c		75.46 c	7.72%
4.2	MIDVAAL MEGAFLEX TARIFF This tariff is available to customers who can shift their load to defined time periods and of whom the monthly maximum demand is at least 1 MW and will not be applicable to supplies being fed from rural networks. Availability charge per meter per month	R	274.14	R	147.54	-46.18%
4.2.1	SUMMER PERIOD (SEPTEMBER TO MAY)					
(a)	Peak hours c per kWh (ELE081)		168.03 c		187.11 c	11.36%
(b)	Standard hours c per kWh (ELE082) .		68.73 c		80.23 c	16.73%
(c)	Off-peak hours c per kWh (ELE083)		53.78 c		64.14 c	19.26%
(d)	Maximum demand charge per kVA (ELE---) (30 minute integrating period)	R	71.31	R	76.8162	7.72%
4.2.3	WINTER PERIOD (JUNE TO AUGUST)					
(a)	Peak hours c per kWh (ELE081)		259.53 c		285.61 c	10.05%
(b)	Standard hours c per kWh (ELE082) .		102.88 c		116.99 c	13.72%
(c)	Off-peak hours c per kWh (ELE083) .		60.12 c		70.96 c	18.03%
(d)	Maximum demand charge R per kVA (ELE088) (30 minute integration period)	R	71.31	R	76.8162	7.72%
4.2.4	Reactive energy charge R per kVArh (ELE089) For all kVArh supplied in access of 30% (0.96PF) of kWh recorded during peak and standard periods. The excess reactive energy is determined per 30 minutes integrating period.		21.08 c		28.94 c	37.29%
4.3	MIDVAAL MINIFLEX TARIFF This tariff is available to consumers who can shift their load to defined periods and of whom the monthly maximum demand is between 200 kVA and 5000 kVA. Availability charges R per meter per month	R	315.76	R	169.94	-46.18%

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ITEM	DESCRIPTION Electricity	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
4.3.1	SUMMER PERIOD (SEPTEMBER TO MAY)			
(a)	Peak hours c per kWh (ELE091)	186.24 c	206.72 c	11.00%
(b)	Standard hours c per kWh (ELE092)	87.36 c	100.28 c	14.79%
(c)	Off-peak hours c per kWh (ELE093)	50.28 c	60.37 c	20.07%
4.3.2	WINTER PERIOD (JUNE TO AUGUST)			
(a)	Peak hours per kWh (ELE094)	390.97 c	427.09 c	9.24%
(b)	Standard hours per kWh (ELE095)	122.57 c	138.19 c	12.74%
(c)	Off-peak hours per kWh (ELE096)	59.68 c	70.49 c	18.11%
4.3.3	Reactive energy charge per kVArh (ELE097) supplied in excess of 30% (0.96PF) of the kWh recorded during the entire billing period. The excess reactive energy is determined using the billing period totals.	10.20 c	17.23 c	68.92%

4.4 CONVERSION SURCHARGE

When a consumer elects to change from the Non-Domestic tariff to either the Mega flex of Miniflex tariff the actual savings achieved and paid over to the consumer as follows:

PERIOD	TO CONSUMER	RETAINED COUNCIL
YEAR 1	10%	90%
YEAR 2	28%	72%
YEAR 3	46%	54%
YEAR 4	64%	36%
YEAR 5	82%	18%

THE TIMES FOR MEGAFLEX AND MINIFLEX ARE THE SAME AS THE ESKOM TIMES

TIME FOR SUMMER PERIOD (SEPTEMBER TO MAY)

(a) Peak hours from 7:00 to 10:00 and 18:00 to 20:00 weekdays

(b) Standard hours from 6:00 to 7:00 and 10:00 to 18:00 and 20:00 to 22:00 weekdays. From 7:00 to 12:00 and 18:00 to 20:00 Saturdays

(c) Off-peak hours from 22:00 to 6:00 weekdays. 12:00 to 18:00, and 20:00 to 7:00 on Saturdays and all Sunday.

TIME FOR WINTER PERIOD (JUNE TO AUGUST)

(a) Peak hours from 6:00 to 9:00 and 17:00 to 19:00 weekdays

(b) Standard hours from 9:00 to 17:00 and 19:00 to 22:00 weekdays. From 7:00 to 12:00 and 18:00 to 20:00 Saturdays

(c) Off-peak hours from 22:00 to 6:00 weekdays. 12:00 to 18:00, and 20:00 to 7:00 on Saturdays and all Sunday.

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5. GENERAL LIGHTING AND ITINERANT SUPPLIES

In the case of itinerant consumers such as circuses, merry-go-rounds, amusement parks and persons carrying on construction work or for general lighting, the charges payable per month or part thereof shall be as follows:

5.1	Fixed charge for availability of supply, whether taken or not (EEL---)	R	890.18	R	479.10	-46.18%
5.2	Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading per kWh (EEL055)		274.66 c		301.89 c	9.91%

6 ELECTRICITY SUPPLIES TO CONSUMERS OUTSIDE THE MUNICIPAL AREA

Electricity supply to consumers outside the municipal area where supply is available from the Council's main network shall be charged at the applicable tariff. (EEL056)

7 . AGRICULTURAL SUPPLIES

7.1 STANDARD

This tariff is applicable to consumers of electricity for agricultural purposes on farms and agricultural land within the municipal area. Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter reading, c/ per kWh (EEL056) (EEL057) 168.71 c 187.85 c 11.34%

AVAILABILITY CHARGE PER METER PER MONTH

(a)	Single phase supplies (EBE831)	R	125.35	R	67.46	-46.18%
(b)	Three Phase Supplies (EBE832)	R	343.78	R	185.02	-46.18%

Where monthly consumption of energy exceeds 10 000 kWh per month, the provisions of item 3.2 and 3.3 shall apply

7.2 NITE SAVE

For all consumers with 20 hectares or more under irrigation, with written approval of the Council :

Availability charge R per meter per month

(a)	Single phase supply (EBE831)	R	125.35	R	67.46	-46.18%
(b)	Three phase supply (EBE832)	R	343.78	R	185.02	-46.18%
7.2.1	For all electricity consumed between 06:00 and 22:00 during weekdays, an energy charge, per kWh (EEL---)		168.71 c		187.85 c	11.34%
7.2.2	For all electricity consumed between 22:00 and 06:00 during weekdays, over weekends and during Megaflex public holidays, per kWh (EEL---)		76.23 c		88.06 c	15.52%

ITEM	DESCRIPTION		2015/2016		2016/2017	PERCENTAGE
	Electricity		[R] VAT EXCL		[R] VAT EXCL	INCREASE %
8	**BULK SUPPLIES**					
	Customers located in the Midvaal local municipality licenced area of supply and are currently supplied or intended to be supplied by Eskom (only Eskom networks available), will be supplied by Midvaal local Council and charged for actual electricity consumed at the appropriate Eskom tariff (non local authority rates) as if supplied directly by Eskom plus a 15% surcharge. The tariff will be updated as and when the Eskom tariffs changes.					
	This tariffs contained in this item are only applicable to major bulk consumers, that is consumers with a maximum demand figure of at least 2000 kVA and who contributed pro rata (maximum demand of consumer divided by the maximum demand of all consumers who will be supplied from the main substation) to the capital outlay expenditure in respect of the main substation and main supply cables. Regardless of the meter-reading period, the following charges shall be levied for the consumption of electricity where the electricity is supplied or made available at a separate point of supply.		15 %		15.00 %	15%
	Availability charge R per meter per month or part thereof					
8.1	A kVA demand charge	R	1755.02	R	944.55	-46.18%
(a)	Low Voltage Demand. When the supply is furnished at the nominal voltage of 400 volts between phases, R per kVA (EEL071)	R	111.64	R	120.23	7.70%
(b)	Medium Voltage Demand. When the supply is furnished at a nominal phase to phase voltage of 11 000 volts, R per kVA (EEL074) (EEL072)	R	109.19	R	117.59	7.69%
8.2	Regardless of the meter-reading period, an energy charge, for the consumption of electricity, since the previous meter reading, c per kWh (EEL076)		111.64 c		126.42 c	13.24%
8.3	Where a developer develops an area for business purposes and do not use electricity, a Notified Maximum Demand charge on the unused capacity for which the Council have paid Eskom , to secure capacity for the development will be payable by the developer until the notified capacity have been utilised, R per kVA	R	21.62	R	23.33	7.91%
	Demand of at least 5000kV and is located in the Graceview Supply area Customers located in the Graceview supply area registering a demand of more than 5000kVA with a load factor of 75% or more will be charged for actual electricity consumed at ESKOM11kV Megaflex Key Customer tariff as if supplied directly by ESKOM plus a 15% surcharge. The tariff will be updated as and when the Eskom tariffs changes.		15.00 %		15.00 %	15%
9	**SEDIBENG BREWERY**					
	Sedibeng brewery will be charged for actual electricity consumed at the ESKOM 11 kV Megaflex Key Customer tariff as if applied directly by ESKOM. The tariffs will be updated as and when ESKOM tariffs change. No additional charge will be levied in respect of the bulk electricity supply infrastructure already paid for by Heineken.					
10	**MUNICIPAL SUPPLIES**					
	Regardless of the meter-reading period, an energy charge for the consumption of electricity, since the previous meter-reading period, per c kWh (EEL059) (VAO461) (WAO443)		108.57 c		123.58 c	13.83%
Part II	**PART II : GENERAL CHARGES**					
1.	**TESTING AND INSPECTION**					
	Meters will be tested upon requests by the consumers after payment of the following fees per meter					
1.1	Single phase meter	R	469.80	R	506.00	7.71%
1.2	Three phase meter					
1.2.1	Electro mechanical	R	734.40	R	800.00	8.93%
1.2.2	Actual cost plus 10% administrative fee for electronic and programmable type of meters		10.00%		10.00%	
2.	For the initial inspection and testing of an installation on request of the customer		FREE		FREE	
3.	For any subsequent inspection and testing where the installation failed to pass the initial test or was not ready for the initial test, for each inspection and test	R	426.60	R	460.00	7.83%
4	**COMPLAINTS**					
	Where an employee of the Council is called to a consumer's premises to attend to a complaint of failure of light and power, no charge shall be made if the Council's equipment is found to be faulty, but if the defect has been caused by a fault in the consumer's equipment for which the Council is not responsible, the following charges will be made					
4.1	Residential	R	440.64	R	475.00	7.80%
4.2	Business and industrial	R	587.52	R	633.00	7.74%
4.3	Where material such as fuses etc has to be replaced, the full cost thereof plus 10% will be for the account of the consumer.		10%		10%	
5	**SERVICE CONNECTIONS**					
5.1	The owner of the premises concerned shall make application for the installation for the installation or reinstatement of a service connection in a form prescribed by the engineer.					
5.2	A non standard service connection shall be installed at the expense of the owner and the cost thereof as determined by the Council's engineer shall be paid to the Council before supply is authorised.					
5.3	New single phase 60 A -Pre-paid meter connection	R	5714.85	R	5714.85	-
5.4	New or upgrading to a three phase 60 A connection	R	12285.18	R	12285.18	-
	Three phase pre-paid meter/Conventional (business only)	R	1646.83	R	1772.65	7.64

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ITEM	DESCRIPTION Electricity		2015/2016 [R] VAT EXCL		2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
5.5	New or upgrading to a three phase 80 A connection will be based on three single phase supplies of 13.8kVA each, resulting in a contribution based on the allowable capacity for the stand.					
5.6	Where developers paid for the infrastructure and the kiosks is on the erf boundary (e.g. Eye of Africa) Excluding sectional title developments					
5.6.1	New single phase 60 A -Pre-paid meter connection	R	2914.66	R	3137.34	7.64
5.6.2	New or upgrading to a three phase 60 A connection	R	6462.08	R	6955.78	7.64
	Three phase pre-paid meter/Conventional (business only)	R	1646.83	R	1772.65	7.64
5.7	Change over to Prepaid electrical meter	R	1646.83	R	1772.65	7.64
5.7.1	Administration fee 10%		10.00 %		10.00 %	10.00
5.7.2	Three phase pre-paid meter including labour and transport	R	1646.83	R	1772.65	7.64
5.7.4 5.7.5	Single phase pre-paid meter including labour and transport	R	893.21	R	961.45	7.64
5.8	Registration and sealing of meters if Consumer obtain meter from contractor	R	327.81	R	352.85	7.64
5.9	Every part of the service connection shall remain the property of the Council.					
5.10	Notwithstanding the fact that the service connection to an approved electrical installation may already have been completed, the Council may in its absolute discretion refuse to supply electricity to that installation until all amounts due to the Council by the same consumer in respect of that or any other service connection, whether or not on the same premises, have been paid.					
5.11	No owner shall be entitled to require more than one service connection for a supply to any premises even if it comprises or occupies more than one stand. The engineer may, however, subject to such conditions as he thinks fit to impose on the owner, provide more than one service connection to a premise and where more than one service connection is so provided, it shall be unlawful to interconnect them					
5.12	The applicant for a service connection shall, before work on his installation is commenced, furnish the Council with such indemnity as it may specify.					
5.13	The engineer may, notwithstanding any indemnity given in terms of paragraph 5.12 refuse to a install a service connection until he is satisfied that no person is entitled to object to such installation.					
5.14	The levy for all connections includes the cost to the consumer of all material, meters, equipment, transport and labour which to the reasonable estimate of the Council's Engineer, will be required to establish the connection plus an amount of 10% of such costs for administrative fees.		10 %		10.00 %	
6	**BULK SUPPLY CONTRIBUTIONS**					
6.1	Erf Quota is defined as the authorised maximum demand (AMD) of each individual erf. Housing units in a group development will only be allowed a 20 Amp circuit breaker, if a larger capacity circuit breaker is required, a recalculation of the extra capacity above the 20 Amp capacities needed , will be done and the developer will have to pay the extra amount, before the connection will be made, at a rate of per 5 Amp The above also apply after completion of a project and the consumer within the development request an increase in capacity.	R	2560.00	R	2755.58	7.64
	Note: Over and above the bulk contribution the developer must pay the connection fees as applicable for the particular application					
	Housing units must incorporate alternative energy technology to be able keep the load within the 20 Amp limitations.					
	AMD = ZMD x N x C					
	Where AMD = Authorised maximum demand ZMD = Zoned maximum demand (13.8 kVa)					
	N = Number of housing units C = Housing factor according to the table below					
6.1.1	Zoned maximum demand (ZMD) per erf and is determined by the Town-planning Scheme and is as follows:					
(i)	Residential 1,or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Residential, on which only one or, at the most two, dwelling-units per erf, may be erected. **13.8 kVA per potential dwelling**					
(ii)	Multiple Residential, Residential 2 or Special or Undetermined, for a specific use which in the opinion of the Executive Director: Engineering Services, is in accordance with Multiple Residential. **13.8 kVA per potential dwelling**					
	For blocks or groups of housing units: The number of potential dwelling units is calculated in accordance with the permissible floor space ratio as determined in the Town planning Scheme and where each dwelling-unit has an area of 100 m², or the number of dwelling-units as determined by the Scheme.					

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ITEM	DESCRIPTION	2015/2016		2016/2017	PERCENTAGE
	Electricity	[R] VAT EXCL		[R] VAT EXCL	INCREASE %

1 unit = 1,00
2 units = 0,72
3 units = 0.62
4 units = 0.57
5 units = 0,53
6 to 10 units = 0,50
11 to 20 units = 0.48
21 to 30 units = 0,47
31 to 40 units = 0.46
41 to 50 units = 0.45
More than 50 units = 0.40

The final rating and the provision of a single connection point will be at the discretion of the Executive Director: Engineering Services.

Where there are twelve dwelling-units or more (including the service connection) at a density of twenty dwelling-units or more per hectare, and where the Municipality does not take over the internal electrical network, the premises will be provided with a single connection point. These dwelling-units will be rated at the next, lower kVA rating for the specific area.
The final rating and the provision of a single connection point will be at the discretion of the Executive Director: Engineering Services.

(iii) Businesses or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with business.
7 kVA per 100 m² of potential floor area

(iv) Industrial and Light Industrial or Special and Undetermined, for a specific use which is in the opinion of the Executive Director: Engineering Services, is in accordance with Industrial and Light Industrial.
2.5 kVA per 100 m² of potential floor area.

(v) Agricultural or Special and Undetermined, for a specific use which, in the opinion of the Executive Director: Engineering Services, is in accordance with Agricultural.
13.8 kVA per erf

(vi) Any other use not referred to in (i), (ii), (iii), (iv) or (v) of the above : **0 kVA per erf**

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6.2 QUOTA CHARGES

6.2.1 General
The scales of the tariff for the supply of electricity as detailed in the Schedule. Supply of Electricity Part 1 are based on the costs associated with the provision of the supply to the various groups of consumers in the normal electrically developed areas within the Midvaal electricity supplied area.
Where the supply needs to be provided to new premises or groups of premises or where an existing customer applies for an increased supply, the cost of extending the distribution and reticulation networks within the Municipality that is not recovered from the tariff for the supply of electricity as set out in the Schedule : Supply of Electricity Part I must be paid by the developer/consumer as an external engineering service.
The developer of a township must provide for and install the full quota allocated per erf for which an application has been made in respect of the distribution and reticulation systems. If the distribution and reticulation systems are not fully installed, the developer must compensate the Municipality for the difference between the allocated quota and the set quota at the prevailing quota charge. This is deemed to be contributions for external engineering services. The existing quota of the property prior to the latest application for development is used as a credit in the calculation. This quota is calculated in the same way as mentioned above

6.2.2 Determining charges
The quota charge is finally determined by the actual level at which the development connects to the supply system. The charge is calculated as follows
Q = [(Dn - De) C]

Q = quota charge payable in rand
Dn = Sum of new development property ADMDs in kVA
De =Sum of existing development property ADMDs in kVA
C = Contribution per kVA at connection level as indicated in 6.2.3 below

6.2.3 Contributions
The quota charge, which does not include the connection cost, must be such as to cover the possible existing or future capital liabilities incurred or to be incurred by the Municipality in supplying the distribution and/or reticulation network to increase the quota to the premises or group of premises. The contributions per kVA at the different connection levels are as follows: (if in a particular development the contribution will not cover the infrastructure to be installed the Director: Electrical will determine the cost, witch will be payable by the developer)

(i)	**Low-voltage connections**					
(a)	For connections made at a metering cubicle/distribution kiosk, per kVA	R	2535.84	R	2729.58	7.64
(b)	For connections made to the low-voltage distribution network, per kVa	R	2354.40	R	2534.28	7.64
(c)	For connections made to the low-voltage busbars within miniature and communal substations, as well as to the outgoing terminals of the 11000/400 V transformer on rural lines. per kVA	R	2056.32	R	2213.42	7.64
(ii)	**Medium-voltage connections**					
	For connections made at the 11kV distribution network:					
(a)	Taken from the 11 kV distribution network, per kVA	R	1842.48	R	1983.25	7.64
(b)	Taken directly from the 11 kV switchgear of a satellite- or 88kV substation, per kVA	R	1615.68	R	1739.12	7.64
(c)	Taken directly from the 11 kV switchgear of a 88kV substation where the developer provides the substation, per kVA	R	1468.80	R	1581.02	7.64

ITEM	DESCRIPTION		2015/2016		2016/2017	PERCENTAGE
	Electricity		[R] VAT EXCL		[R] VAT EXCL	INCREASE %
	In instances where township owners/developers have already paid a quota charge during township establishment, or where a quota charge was paid at the time of scheme amendments, subdivision or consent use, a quota charge is payable for every kVA by which the notified maximum demand indicated by the end consumer or his or her authorised representative exceeds the allocated quota which has already been paid for. Once payment, calculated at the applicable connection level, has been received, this notified maximum demand will then become the new AMD of the erf.					
7	**NETWORK FEASIBILITY LOAD STUDY** For all subdivisions or developments where such a development has, to the reasonable discression of the Executive Director: Engineering Services, an impact on the electrical network, the applicant will have to obtain at his cost a feasibility report from Council's Electrical consultants regarding the impact of the development of the overall network.					
8	**TESTING OF CABLES, SWITCHGEAR, ETC** Cables, switchgear, etc will be tested on request from a consumer at a fee for the first two hours or part thereof and a further amount per hour or part thereof for each additional hour that the Council's employee spends in testing the equipment	R R	1321.92 660.96	R R	1422.91 711.46	7.64% 7.64%
9	**DEPOSITS Not Vatable** The following deposits shall be payable when application for a connection is made:					
9.1	The Government of the Republic of South Africa (including the Gauteng Provincial Administration and the South African Transport Services) or any other class of consumer approved by the Council :		**FREE**		**FREE**	
9.2	Consumers above 30 000 kVA: **a deposit based on a half of one month's consumption**					
9.3	Consumers above 10 000 kVA but under 30 000 kVA **a deposit based on one and a half month's consumption.**					
9.4	Consumers above 6 000 kVa but under 10 000 kVA: **a deposit based on two month's consumption.**					
9.5	Consumers of dwellings and town houses (excluding users with pre-paid meters) which amount, if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined. initial deposit	R	2056.32	R	2213.42	7.64%
9.6	Consumers of flats (excluding users with pre-paid meters) an initial deposit, which amount, if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	R	1321.92	R	1422.91	7.64%
9.7	Other consumers (excluding users with pre-paid meters): **a deposit based on the consumption of three consecutive months;** provided that the deposit of a consumer who has obtained a connection before 19 October 1983 as well as a consumer who is the owner of the building and whose supply has not been disconnected because of non-payment, or has not appeared on the warning list for two consecutive months, shall be based on the consumption of two consecutive months.					
9.8 a.	Beneficiaries of Provincial funded RDP housing is exempted from paying a deposit for the opening of an Electricity account				**Exempted**	
b.	The deposit for Electricity become payable at the promulgated Tariff upon approval of building plans to improve the RDP properties.					

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VALUE ADDED TAX
All tariffs are subject to VAT

*** IMPORTANT NOTE**
Tariffs containing three or more decimals will be rounded off to the nearest last two decimals. Where only two decimals are shown in the tariffs, no rounding off will take place. On the Residential sliding scale tariffs, no rounding off is applicable.

S COETZEE
EXECUTIVE DIRECTOR ENGINEERING

		MIDVAAL LOCAL MUNICIPALITY			
ITEM	TARIFF CODE	DESCRIPTION WATER	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	Percentage Increase
		THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1.		DEFINITIONS			
		For the purposes of this tariffs, "month" means a calendar month or a period between two consecutive readings of the meter, providing that the period shall not be less than 10 days. No minimum charges shall be levied in respect of meter reading covering a period of less than 15 days. Provided that, except with the consent or at the request of the consumer, not more than 12 readings shall be taken within a period of one calendar year in respect of the same meter.			
2.		Availability Charges			
(2.1)		Except as provided in sub-item 2, the following availability charges per month or part thereof shall be payable by the owner per erf, stand, lot or other area, with or without improvements, which is, or in the opinion of the Council, can be connected to the main, whether water is consumed or not.			
(a)	EBW721	Erven used or intended for purposes set out in item 3(1)	47.86	26.78	-44.05%
(b)	EBW741	Erven used or intended for purposes of flats and multi-family dwellings, per erf	161.22	90.20	-44.05%
(c)	EBW721	Erven used or intended for purposes set out in item 3(3)	47.86	26.78	-44.05%
(d)	EBW711	Erven used or intended for purposes set out in item 3(4)	143.58	80.33	-44.05%
(e)		Erven used or intended for purposes set out in item 3(5)	143.58	80.33	-44.05%
(f)	EBW731	Agricultural Holdings	47.86	26.78	-44.05%
(g)	EBW711	Erven used or intended for purposes set out above	143.58	80.33	-44.05%
(h)		Approved Indigents	-	-	0.00%
(2.2)		The charge set out in sub item (1) shall not be payable by a township owner in respect of an erf, stand, holding or other area of which the water supply scheme has been constructed by himself at his own expense until such erf, stand, holding or other area has been transferred or until building plans are approved by the Council on such area			
(2.3)		The charge set out sub-item (1) shall be payable by the owner or occupier (where liability shall be joint or several) of such erf, stand, premises or other area			
3.		CHARGES FOR THE SUPPLY OF WATER			
		Irrespective of the meter reading period, the following charges will apply.			
(3.1)		Domestic (private residences) per kl, per month			
(a)		Residential			
	DD0331	0 - 6 kl	-	-	0.00%
	EWA001	7 - 12 kl	18.50	21.90	18.38%
	RV0331	13 - 20kl	20.50	24.14	17.76%
	WA0331	21 - 30kl	22.00	25.82	17.36%
		31 - 45kl	23.50	27.50	17.02%
		45+kl	24.50	28.62	16.82%
(b)	VA0450	Vaal Marina Holiday Township			
		0 - 30 kl	13.29	16.07	20.94%
		31 kl +	18.89	22.34	18.25%
(i)		Provided that where an erf is sub-divided into more than one residential portion, each of which has a separate entrance, each portion shall be metered separately			
(ii)		Provided that where a private residence is put to more than one use, the highest tariff in respect of such different uses shall apply, unless the portions put to such different uses have been provided with separate meters.			
(3.2)		Flats and multi-family dwellings, if each dwelling is not separately metered, per kl or part thereof			
(a)	EWA012	Residential Areas	17.26	19.71	14.23%
(b)	RV0012	Vaal Marina Holiday Town	13.29	15.47	16.42%

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	TARIFF CODE	DESCRIPTION WATER	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	Percentage Increase
(3.3)	EWA007	Charitable institutions, churches, church halls, social, athletic and			
	RV0007	sports clubs, public hospitals, schools and school hostels, except race			
		courses, sports grounds or halls used for profit, per kl or part thereof	17.26	19.71	14.23%
(3.4)	EWA003	The water supplied to any Manufacturing, Industrial or			
	VA0002	Business which interalia includes the following:			
	WA0002	Shops, offices, banks, garages, tearooms, butcheries,			
	DD0002	bakeries, laundries, restaurants, hotels, private hostels,			
	EIK002	boarding houses, lodging-houses, industrial compounds,			
	EWA002	married and single quarters (if supplied through one meter),			
	RV0002	race courses, sport grounds or halls used for profit, theatres,			
		workshops and temporary supplies per kl or part thereof.	20.28	23.09	13.87%
(3.5)		Sedibeng Breweries - Randwater purchase price + R0.025 per kl			
(3.6)		Informal settlements where water is supplied by			
		a stand pipe per kl or part thereof	0.00	0.00	0%
(3.7)		For any quantity of non-potable (grey) water			
		supply to consumers per kl or part thereof	20.28	23.09	13.87%
(3.8)	EWA009	For any quantity of non-potable (grey) water			
		supply to consumers in areas outside the			
		municipality the same rate as (3.7) plus 25%.			
(3.9)	EWA004	Charges for the supply of water to municipal departments	6.87	8.08	17.61%
(3.10)		Water Leak Adjustment Tariff	10.50	12.15	15.71%
(3.11)	EWA014	Township Developers can apply for a special consumption tariff during the			
		development of the project. The Project must be bigger than 50 Hectares.	15.21	17.42	14.53%
		(The tariff is based on Business/Industrial Tariff Less 25%)			
(3.12)	EWA015	Sport Clubs leasing land from Council	10.50	12.15	15.71%
4.		CHARGES FOR CONNECTING WATER SUPPLY			
(4.1)		For the supply and laying of the following			
		connection pipe and installation of the meter			
		including connecting the supply per contractor			
		20 mm	2 376	2 542	7.00%
		25 mm	3 386	3 623	7.00%
		50 mm	11 256	12 044	7.00%
		80 mm	16 038	17 161	7.00%
		100 mm	20 909	22 372	7.00%
(4.2)		Fire and other connections not specified herein. Estimated			
		average costs as determined by the ED: Engineering Services			
		plus 15%. Such costs shall be certified by the ED: Engineering			
		Services and such certificate shall be prima			
		facie evidence of the correctness thereof.			
(4.3)		Prepaid Connection Costs for a new connection	5 940	6 356	7.00%
5.		CHARGES IN CONNECTION WITH METERS			
(5.1)		For a special or unnecessary duplication reading of a meter	184	197	7.00%
(5.2)		For the moving of the meter on the same line or removal at the request			
		of a consumer per household meter supplied by the Council	1 188	1 271	7.00%
(5.3)		For the testing of a meter up to and including 25 mm			
		supplied by the Council, in cases where it is found that the			
		meter does not show an error of more than 5% either way			
		Contractor's fee plus 50% Administration fee.			
(5.4)		For the testing of meters of sizes 40 - 150 mm supplied			
		by the Council, in cases where it is found that the meter			
		does not show an error of more than 5% either way			
		Contractor's fee plus 50% Administration fee.			
(5.5)		For the testing of Council meters of all sizes from 15mm to 150mm	891	953	7.00%
		In cases where it was found that the meter is faulty, the meter test fee will			
		be fully refunded to the customer.			

ITEM	TARIFF CODE	DESCRIPTION	2015/2016	2016/2017	Percentage
		WATER	[R] VAT EXCL	[R] VAT EXCL	Increase
(5.6)		Rental per portable meter per month or part thereof	156	166	7.00%
(5.7)		Refundable deposit per portable meter	5 054	5 408	7.00%
(5.8)		Charges for installing a water restrictor			
		For the provision and installation of a water restrictor valve at household connections, when required by the Municipality.	550.00	589	7.00%
6.		DEPOSITS	NO VAT	NO VAT	
		The following initial deposits shall be payable when application for delivering of water to a premise is made:			
(6.1)		For flats, dwellings and town houses (excluding users with prepaid meters) which amount if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	950	1 050	10.48%
(6.2)		For businesses/industries (excluding users with prepaid meters) which amount if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	3 564	4 000	12.23%
(6.3)		All other consumers (excluding users with prepaid meters) which amount if insufficient, shall be increased to the average consumption of three months after the consumption of three months has been determined.	950	1 050	10.48%
(6.4) a.		Beneficiaries of Provincial funded RDP housing is exempted from paying a deposit for the opening of a Water account		Exempted	
b.		The deposit for Water become payable at the promulgated Tariff upon approval of building plans to improve the RDP properties.			
7.		GENERAL			
(7.1)		Composite supplies: Where a supply is taken for various uses through one meter, the highest relevant tariff shall apply to the whole of the consumption. If the supply is arranged so that each type of consumer is separately metered, the relevant tariff applicable to each shall be charged.			
(7.2)		For the purposes of the charges payable in terms of item 3, meter readings shall be taken in gallons where necessary and converted to kl on the basis of 220 gallons being equal to 1 kl.			
(7.3)		Where the Council is called out to private premises to attend to a complaint regarding a leakage in the Council's water system and it is found that the leakage is in the water system within the premises for which the Council is not responsible.	416	445	7.00%

S COETZEE
EXECUTIVE DIRECTOR ENGINEERING

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL

Bulk Contribution Unit Rates (all excl. VAT)
For 2016/2017

			Streets		Stormwater		Water		Sewer	
			Unit	Rate	Unit	Rate	Unit	Rate	Unit	Rate
Vacant / Open Space	01	POS / Agricultural / Road Reserves	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Residential	10a	Res 1 (>= 4 001m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10b	Res 1 (4 000 - 2 001m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10c	Res 1 (2 000 - 1 751m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10d	Res 1 (1 750 - 1 501m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10e	Res 1 (1 500 - 1 001m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10f	Res 1 (1 000 - 751m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10g	Res 1 (750 - 551m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10h	Res 1 (550 - 450m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10i	Res 1 Give Away/RDP (<450m²)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	10j	Res 1 (2nd dwelling / granny flat)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	11	Res 2 Duplexes & Simplexes	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	12	Res 3 Flats	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	13	Retirement Village	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	14	Holiday home	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	15	Mobile home or park	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Accommodation	21	Hostel	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	22	Guest house	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	23	Boarding house	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	24	Economy hotel	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	25	Hotel or Lodge	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	26	Motel	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Community Facilities	31	Public Library	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Educational	41	Créche or Nursery School	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	42	Preparatory School	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	43	Primary school	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	44	Secondary school	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	45	Day-care / After-school centre	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	46	Private school	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	47	Technical College	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	48	University	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Places of Public Worship	51	Church	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	52	Synagogue	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Places of Refreshment	61	Restaurants	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	62	Drive-in Restaurant	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	63	Take-away / Fast Food	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Recreation & Entertainment	71	Cinema	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Sport	81	Fitness centre / Gym	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	82	Golf course	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	83	Sport stadiums	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	84	Tennis Courts	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Medical	91	Private hospital	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	92	Public hospital	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	93	Nursing home	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	94	Medical Centre	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	95	CBD medical office	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	96	Suburban medical office	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	97	Dentist	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Offices	101	CBD offices	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	102	Sub-urban offices	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	103	Research & Development Centres	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Businesses	111	Conference Centres	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	112	Financial (Banks etc)	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	113	Building materials	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	114	Bakery / Dairy	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	115	Hardware/Paint Shop	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	116	Nursery	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Shopping Centres	121a	Local < 1 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	121b	Local < 2 500m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	122a	Neighbourhood < 5 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	122b	Neighbourhood < 10 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	122c	Neighbourhood < 15 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	123a	Community < 20 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	123b	Community < 30 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	124a	Regional < 50 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	124b	Regional < 75 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	124c	Regional < 100 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Motor related	131	Filling Station	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	132	Garage	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	133	New & Used car sales	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	134	Vehicle spares / tyres	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Commercial	141	Warehousing	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	142	Wholesale	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
Industrial	151	Light industries	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	152	Factory	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	153	Transport undertaking	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	154	Industrial Park	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	155	Small industries < 10 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00
	156	Medium industries < 35 000m²	trip	2 600.00	100m² area	900.00	kl	2 500.00	kl	7 100.00

ITEM	TARIFF CODE	DESCRIPTION	2015/2016	2016/2017	%
		MIDVAAL LOCAL MUNICIPALITY			
		SANITATION	[R] VAT EXCL	[R] VAT EXCL	Increase
		THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1		GENERAL RULES REGARDING CHARGES			
1.1		The word "month" in this schedule means a calendar month or part thereof and the charges in respect of each month shall be due and payable on the same date as the general assessment rates: provided that the charges imposed in terms of item 6 of this schedule shall be payable monthly in arrear.			
1.2		Where any person who is required to furnish a return in terms of this Schedule or to provide such other information as may be necessary to enable the Council to determine the charges to be made under this Schedule fails to do so within 30 days after having been called upon to do so by notice in writing, he shall pay such charges as the Council shall assess on the best information available to it.			
1.3		The charges levied under items 2 and 3 of this schedule shall remain effective in the case of buildings wholly unoccupied or in course of demolition, until such date as the Council is requested to seal the opening to the Council's sewer.			
1.4		The owner of premises situated outside the municipality which is directly connected to the Council's sewer and not through the sewer of any other local authority, shall be liable to pay all the charges set out or referred to in this schedule and, in addition, a surcharge of 25% thereon.			
2.		CHARGES IN RESPECT OF AVAILABLE SEWERS			
2.1		For the purposes of this item of this Schedule : "piece of land" means any erf, stand, subdivision, lot area, agricultural land or any defined portion, with of without improvements "ecclesiastical purposes" means a church building, church hall, parsonage or church office.			
2.2		The owner of every piece of land shall, when such a piece of land has a frontage to any sewer of the Council or where such piece of land is or, in the opinion of the Council, can be connected to any such sewer pay to the Council the following charges per month.			
(a)		In terms of every piece of land zoned in terms of the Council's Town Planning Scheme, as amended from time to time for residential purposes and in respect of every piece of land used or acquired or reserved for ecclesiastical of charitable purposes, per erf:			
(1)	EBS111	Meyerton, Risiville (undeveloped land)	86.87	92.95	7
(ii)	RV0440	Randvaal, Walkerville (undeveloped land)	77.99	83.45	7
(iii)	RV0440	Henley on Klip - where a suction point is in use but a waterborne system is in place	77.99	83.45	7
(iv)	VA0440	Vaal Marina (undeveloped land)	77.99	83.45	7
(v)		Approved Indigents	0.00		
(vi)		Developed residential land - all areas	New	0.00	New
(b)		In terms of every piece of land zoned in terms of the Council's Town Planning Scheme, as amended from time to			
	EBS141	time for residential 2, 3 and 4 purposes, per flat per townhouse	60.23	0.00	-100
(c)		In respect of every piece of land zoned for agricultural holding in terms of the Council's Town Planning Scheme, as amended from time to time, per agricultural holding	277.16	296.56	7
(d)		In respect of every piece of land other than those specified in (a), (b) or (c) above, per 1000 m² or part thereof			
(i)	EBS111	Meyerton, Risiville, Duncanville	86.87	92.95	7
(ii)	RV0440	Randvaal, Walkerville, De Deur en Vaal Marina	77.99	83.45	7
(iii)		Kliprivier Business Park	1 069.20	1 144.04	7
		Provided that no such charges shall exceed this			
	EBS123	amount per month for Meyerton, Risiville	2 639.74	2 824.52	7
		Provided that no such charges shall exceed this amount per			
	RV0441	month for Randvaal, Walkerville, De Deur en Vaal Marina	899.32	962.27	7
(e)		Where the Council constructs an outfall sewer to drain one or more townships and where such sewer traverses farmland or land laid out as agricultural holdings and such farmland or holdings are not intended at the time of construction of the sewer tube served by such sewer, the Council may, for such period or periods as it determine, exempt any owner of such farmland or agricultural holding from the payment of the charges laid out in terms of items 2 (2) (c) and (d) provided that if any such owner voluntary desires to be connected to such sewer, he shall, from the date of connection, be liable for the payment of all applicable sewerage charges as set out in this Schedule.			

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	TARIFF CODE	DESCRIPTION SANITATION	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	% Increase
3.		**SEWER SERVICES CHARGES**			
		In addition to the charges specified in item 2 above, the following			
		applicable charges shall monthly be paid by the owner of any			
		premises which are connected to the Council's sewerage system:			
3.1		**Residential 1 erven, for each dwelling-house**			
(i)	ESE211	Meyerton, Risiville	84.23	183.07	117.35035
(ii)	RV0206	Randvaal, Walkerville, De Deur and Lakeside	84.23	173.58	106.07687
(iii)	VA0223	Vaal Marina	84.23	173.58	106.07687
(iv)		Approved Indigents	0.00	0.00	
3.2		**Residential 2, 3 & 4 erven for each flat/ townhouse**	84.23	154.78	83.754855
		Provided that where rooms are let solely for residential			
		purposes without the provision of food, every two such rooms			
		or part thereof under one roof shall be regarded as a flat.			
3.3		**Business and Industrial premises** in respect of the total of the areas of			
		the building measured externally at each floor, including the basement			
(a)		Up to 2000 m², per 100 m² or part thereof:			
(i)	ESE283	Meyerton, Risiville and Duncanville	84.23	90.13	7
(ii)	RV0205	Randvaal, Walkerville and De Deur	84.23	90.13	7
(iii)	VA0225	Vaal Marina	84.23	90.13	7
(b)		Over 2000 m², per 2000 m² or part thereof:			
(i)	ESE233	Meyerton, Risiville and Duncanville	842.29	901.25	7
(ii)	RV0205	Randvaal, Walkerville, De Deur and Vaal Marina	842.29	901.25	7
	ESE233	Provided that no such charges shall exceed this amount per month for			
(i)	ESE233	Meyerton, Risiville and Duncanville	10 631.41	11 375.61	7
(ii)	RV0205	Randvaal, Walkerville, De Deur and Vaal Marina	2 952.18	3 158.83	7
3.4		**Flats and Business premises under one roof** in respect of the			
		total of the areas of the building measured externally at each			
		floor, including basement available for business premises:			
(a)	ESE243	Up to 2000 m², per 100 m² or part thereof	84.23	90.13	7
(b)	ESE243	Over 2000 m², per 2000 m² or part thereof	842.29	901.25	7
3.5		**Private hotels, boarding-houses and lodging houses:**			
		For every 100 m² or part thereof of the total area of the building at			
	ESE263	each floor, measured externally, including basement and outbuildings.	84.23	90.13	7
3.6		**Hotels and clubs without outdoor sporting facilities**(licensed			
		under the Liquor Act, 1977) and business premises under the same roof.			
		For every 100 m² or part thereof of the total area of the building			
		at each floor, measured externally, including basement and			
	ESE253	outbuildings, available for hotel or club purposes.	127.12	136.01	7
3.7	ESE282	**For each church**	77.99	83.45	7
3.8	ESE292	**Church hall** per hall	77.99	83.45	7
3.9	ESE303	**Halls from which revenue is derived.** For every 100 m² or part thereof			
		of the total of the area of the building at each floor, including basement.	84.23	90.13	7
3.10		**Charitable institutions** (as referred to in the Welfare Organisation Act,			
		Act, 1949) for every 10 inmates or part of 10, based on the			
	ESE313	average daily total during the preceding calendar year.	34.80	37.23	7
3.11		**Schools, creches, nursery schools and colleges** for every 50			
		persons or part of 50 comprising staff, scholars and workers, based			
	ESE323	on the average daily total during the preceding calendar year.	72.59	77.67	7
3.12		**Boarding schools and school hostels.** For every 20 persons			
		or part of 20 comprising staff, scholars and workers, based			
	ESE333	on the average daily total during the preceding calendar year.	103.19	110.41	7
3.13		**Sports clubs, excluding school sport grounds.** In respect of			
		every 300 enrolled members or part of 300, based on the			
	ESE343	average daily total during the preceding calendar year.	243.54	260.59	7
3.14		**Hospitals, nursing homes, maternity or nursing homes:**			
(a)		Per each bed available for patients during the preceding			
	ESE351	calendar year, calculated on the monthly average of beds	46.80	50.07	7
(b)		Per each staff member and worker, resident or non-resident, calculated on			
		on the monthly average of persons in service during the preceding calendar year	22.57	24.15	7
3.15		**Prison.** For every 10 inmates or part of 10 including staff lodged,			
	ESE363	based on the average daily total during the preceding calendar year	84.23	90.13	7

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ITEM	TARIFF CODE	DESCRIPTION SANITATION	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	% Increase
3.16		**Private owned compounds or hostels** accommodating more than			
		five boarders. For every 10 boarders or part of 10 which the			
		compound /hostel are capable of accommodating, based on the			
	ESE373	accommodation available at the end of the preceding calendar year.	84.23	90.13	7
		(Certified returns shall be furnished to the Council by the persons			
		in charge of the organisation, institution, etc			
		as mentioned from item (10) up to and including item (16)			
3.17	ESE383	**Power stations.** For every 200 m² or pert thereof of the			
		total area of the building at each floor, including basement	84.23	90.13	7
3.18	ESE393	**Public conveniences.** For every 10 m² or part thereof occupied	84.23	90.13	7
3.19		**Storage premises.** If used exclusively for the purposes of a storage			
		business per 100 m² or part thereof of the total area, excluding storage area,			
	ESE403	of the building at each floor, measured externally, including basement.	84.23	90.13	7
4.		VOLUME CHARGE			
		A user discharging effluent per kl	11.40	12.20	7
5.		INDUSTRIAL EFFLUENTS			
5.1		Industrial Effluent Discharge Permit	0.00	0.00	0
5.2		In respect of industrial effluent, the tariff			
		specified in items 5.3.2 shall be payable by the user.			
5.3		**Industrial Effluent Treatment Charge**			
5.3.1		**Calculation of Industrial Effluent Treatment Charge**			
		The following provisions apply with regard to and for purposes of			
		calculating the treatment charge provided for in item 5.3.2			
(a)		The owner or occupier of any premises from which industrial			
		effluent is discharged shall, in addition to any other charges			
		provided for in these tariffs of in any other law, pay to the			
		Council a charge calculated in accordance with the provisions			
		of these tariffs in respect of each month during which such			
		discharge takes place.			
(b)		Each user discharging effluent into the Council's sewage			
		disposal system shall test such industrial effluent, on a regular			
		schedule as provided for in the permit to discharge industrial			
		effluent, and report the results to the Council.			
(c)		The Council shall in its entire discretion conduct analysis of			
		industrial effluence at random. The values obtained by the			
		Council shall be taken as correct and used to calculate the			
		treatment charge. Whenever a sample is taken by the Council,			
		one half thereof shall be made available to the user, if required			
		at the time when the sample was taken.			
(d)		The average of the values of the different analysis results of 24			
		hourly composite or grab samples of the effluent, taken during			
		the relevant month and as prescribed in terms of the permit			
		referred to in sub paragraph (b) above will be used to determine			
		the treatment charge payable.			
		Should the user not accept the values obtained from the said			
		analysis intended in this sub paragraph the user may request			
		further tests at the cost of such user to be done by a laboratory			
		acceptable to the Council and the user.			
(e)		Should the user fail to submit to the Council timeously the			
		results required in terms of sub paragraph (b) above, the results			
		obtained by the Council from the last test results submitted in			
		terms of the provisions of sub paragraph (b) shall remain applicable.			
(f)		In the absence of any direct measurement, the quantity of			
		industrial effluent discharged during a period shall be			
		determined by the Council taking into consideration the			
		quantity of the water consumed on the premises for domestic			
		purposes, the quantity lost to the atmosphere during the			
		process of manufacture and the quantity present in the final			
		product produced on the premises.			
(g)		If a meter metering the quantity of water consumed on the			
		premises is proven to be defective, the appropriate adjustments			
		shall be made to the quantity of industrial effluent discharged when			
		calculated as prescribed in sub paragraph (f) and the defective			
		meter shall be repaired or replaced as soon as possible.			

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ITEM	TARIFF CODE	DESCRIPTION SANITATION	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	% Increase
(h)		For the purpose of calculation of the quantity of industrial effluent discharged from each point of discharge of industrial effluent as aforesaid, the total quantity of water consumed on the premises shall be allocated amount the several points of discharge as accurately as is reasonably practical after consultation between the Council and the users of the relevant premises.			
(i)		The owner or occupier of premises where an industrial effluent meter is installed, shall ensure that the meter is calibrated annually.			
5.3.2		**Treatment charge**			
		The owner or occupier of any premises on which any trade or industry is carried out and from which, as a result of such trade and industry or of any process incidental thereto, any effluent (herein after referred to as "industrial effluent") is discharged into the Council's sewage disposal system, shall in addition to any other fee or charges for which such owner or occupier may be liable for in terms of these tariffs, also pay to the Council a treatment charge, being an amount calculated on the industrial effluent discharged, the strengths and the permitted (allowed) concern-trations of the industrial effluent discharged during the relevant month and in accordance with the following formula:			
		Ti = C/12 (Qi/Qt)[a + b(CODi/CODt) + c(Pi/Pt) + d(Ni/Nt) + e(Ssi/SSt)]			
		Ti = Charges per month for the treatment of industrial effluent.			
		C = Total operational budget for the purification works			
		Qi = Sewage flow(as defined in the Council's Sanitation Services by-laws) originating from the user in kl per day determined for the relevant month.			
		Qt = Annual total sewage inflow (as defined in the Council's Sanitation Services by-laws) to the Council's sewage disposal system in kl per day.			
		a = portion of the fixed cost of treatment.			
		b = portion of the costs directly related to the removal of chemical oxygen demand.			
		CODi = Average chemical oxygen demand of the settled sewage originating from the user in mg per litre determined for the relevant month.			
		CODt = Annual average chemical oxygen demand of the settled sewage in the total inflow to the Council's sewage disposal system in mg per liter.			
		c = portion of costs directly related to the removal of phosphates.			
		Pi =Average Ortho-phosphate concentration originating from the user in mg Phosphorus per liter determined for the relevant month.			
		Pi =Annual average Ortho-phosphate concentration originating from the user in mg Phosphorus per liter determined for the relevant month.			
		d = portion of the costs directly related to the removal of ammonia.			
		Ni = Average Ammonia originating from the user in mg Nitrogen per liter determined for the relevant month.			
		Nt = Annual average Ammonia concentration of the sewage in the total inflow to the Council's sewage disposal system in mg Nitrogen per liter.			
		e = portion of the costs directly related to the removal of suspended solids.			
		Ssi = Average suspended solids concentration originating from the user in mg per liter determined for the relevant month.			
		SSt = Annual average suspended solids concentration of the sewage in the total inflow to the Council's sewage disposal system in mg per liter.			
		For calculating of the treatment charges according to the above formula the following system values will apply:			
		Qt 7			
		CODt 551			
		Pt 5.8			
		Nt 25.5			
		SSt 259			
		a 0.29			
		b 0.46			
		c 0.05			
		d 0.05			
		e 0.15			

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ITEM	TARIFF CODE	DESCRIPTION SANITATION	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	% Increase
6.		ERWAT (KLIPRIVIER BUSINESS PARK) COSTS PLUS 10%			
		These tariffs apply to eg. the following uses: business,			
		commercial and industrial properties.			
		Tariff summary **Tariff per kl**			
		0 - 200 kl/month	6.61	7.07	7
		201 - 1 000 kl/month	5.19	5.56	7
		1 001 - 2 500 kl/month	3.05	3.26	7
		2 501 - 5 000 kl/month	1.49	1.59	7
		5 001 - 25 000 kl/month	1.34	1.43	7
		25 001 - 50 000 kl/month	1.25	1.34	7
		50 001 or more kl/month	0.67	0.72	7
		These tariffs listed in 6 shall be levied in respect of each sewer connection			
		provided to the premises on which a use intended in this item is being exercised.			
		The relevant tariffs listed in this item shall be levied cumulatively.			
7.		SUPPLY OF TREATED SEWAGE EFFLUENT			
7.1		The charges payable in respect of any connection, including any extension			
		extension of the main which may be necessary for the supply of treated			
		sewage effluent, shall amount to the actual cost of material and labour			
		used for such a connection, plus a surcharge of 10% on such amount.			
7.2		For the supply of treated sewage effluent			
		for gardening purposes, per kl or part thereof	3.01	3.22	7
8.		SELLING OF SEWAGE SLUDGE			
		Decomposed sewage sludge may be purchased from the Council			
		if it's available provided that			
(a)		the purchaser removes the sludge from the silt dry-beds at own costs; and			
(b)		the purchaser undertakes in writing to use the sludge according			
		to the guidelines set by the Department of National Health			
		1 ton	17.82	19.07	7
		Above 1 ton and up to 3 tons	33.26	35.59	7
		Above 3 tons and up to 6 tons	68.90	73.73	7
		Above 6 tons	101.57	108.68	7
9.		WORK CHARGES			
9.1		Sealing of opening, when a drainage installation is disconnected			
		from a sewer, per opening: cost of labour and material + 10%			
9.2		Additional connections to mid block sewers and sewers adjacent to side			
		or street boundaries per property: cost of labour and material + 10%			
9.3		Connections involving street crossings: cost of labour and material + 10%			
10.		UNNECESSARY CALL-OUT CHARGES	421.20	450.68	7
		When the Council is called out to attend to a complaint regarding a blockage in			
		the Council's sewerage system and it is found that the blockage is in the sewerage			
		systems within the premises for which system the Council is not responsible.			
11.		INSPECTION FEES			
11.1		In respect of a specific contravention of the by-laws of the Council whether			
		continuous or interrupted during a period of 12 months			
		First inspection			
		First follow-up inspection subsequent to a notice of rectification	444.31	475.41	7
		2nd follow-up inspection subsequent to the notice of rectification intended above	1 319.87	1 412.26	7
		3rd or subsequent follow-up inspection subsequent			
		to the notice of rectification intended above	3 599.64	3 851.61	7
11.2		In respect of locating Council manholes, private connections			
		and acceptance by the Council of new sewer infrastructure,			
		installations and connections during a period of 12 months			
		First inspection on the site	444.31	475.41	7
		First follow-up inspection on the site intended above	1 319.87	1 412.26	7
		3rd follow-up inspection on the site intended above	3 599.64	3 851.61	7
12.		READING OF EFFLUENT METERS ON REQUEST			
		Should a consumer require that a meter be read at any other time			
		other than the time appointed by the Executive Director: Engineering			
		Services or his nominee, this charge for each such reading.	395.60	423.30	7
		The abovementioned tariffs exclude VAT			

ITEM	TARIFF CODE	DESCRIPTION SANITATION	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	% Increase

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EXECUTIVE DIRECTOR ENGINEERING

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	TARIFF CODE	DESCRIPTION CLEANSING AND SOLID WASTE	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
		THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1.		REMOVAL OF DOMESTIC USE			
		From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m³ with a maximum of 6 bags per dwelling or town house per removal. Monthly tariff			
a.	ERF521	Meyerton / Risiville	147.31	157.62	7.00
b	RV0110	Randvaal / Vaal Marina	147.31	157.62	7.00
c.	WA0111	Walkerville / De Deur	147.31	157.62	7.00
d.	SAVARFL	Savannah City	147.31	157.62	7.00
e.	DL5001	Lakeside Estates / Sicelo/ Bantu Bonke	73.66	78.82	7.00
f.	VA0111	Resorts in Vaal Marina and Suikerbosrand (Bulk Resorts)	109.30	116.95	7.00
g.	SAVARFL	Savannah City Low Cost Housing	73.66	78.82	7.00
1.2	ERF541	From flats and other (res 2, 3 and 4): once per week per residential unit	109.30	116.95	7.00
1.3		From agricultural holdings in plastic bags with a conservancy capacity of not more than 0.1 m³ with a maximum of 6 plastic bags per agricul			
	ERF571	tural holding, once per week	147.31	157.62	7.00
1.4		From farm portions in plastic bags with a conservancy capacity of not morethan 0.1 m³ with a maximum of 6 bags per agricultural holding,			
	ERF571	once per week	147.31	157.62	7.00
1.5	ERF522	Non-Sectional Title properties containing Living Rooms with shared facilities	30.27	32.39	7.00
1.6		Replacement of lost/damaged and worn out 240lt bin	800.00	856.00	7.00
2.		REMOVAL OF BUSINESS AND DRY INDUSTRIAL REFUSE			
2.1		In plastic bags with a conserving capacity of not more than 0.1 m³ compacted or un-compacted, with a maximum of 4 bags			
a.	ERF511	One removal per week	171.07	183.04	7.00
b.	ERF514	Two removals per week	327.89	350.84	7.00
c.	ERF515	Three removals per week	478.76	512.27	7.00
d.	ERF516	Daily removals	901.69	964.81	7.00
2.2		In containers with a conserving capacity of not more than 2.5 m³ p/month			
a.	ERF561	One removal per week	1 393.52	1491.07	7.00
b.		Two removals per week	2 322.54	2485.12	7.00
c.		Three removals per week	3 688.74	3946.95	7.00
d.		Daily removals	6 967.62	7455.35	7.00
2.3		Rental of the above mentioned container with a conservancy capacity of not more than 2.5 m³ per month	368.28	394.06	7.00
3.		REMOVAL OF BUSINESS AND RESIDENTIAL REFUSE IN CONTAINERS WITH A CAPACITY OF NOT MORE THAN 6 m³ FOR RENTAL LONGER THAN ONE WEEK			
3.1					
a.		Rental per week or part thereof	117.61	125.84	7.00
b.	EBINS	Rental per month	437.18	467.78	7.00
c.	ERF512	Removal by means of compactor, per removal	629.64	673.71	7.00
d.	ERF513	Removal by means of a skip loader, per removal	861.30	921.59	7.00

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4.		REMOVAL OF BUSINESS AND RESIDENTIAL REFUSE IN CONTAINERS WITH A CON SERVANCY CAPACITY OF NOT MORE THAN 30 m³ FOR RENTAL PERIOD LONGER THAN ONE WEEK			
4.1					
a.	EBINS	Removal of 15 m³ skip bin, per removal	1 776.06	1900.38	7.00
b.		Removal of 18 m³ skip bin, per removal	2 185.92	2338.93	7.00
c.		Removal of 30 m³ skip bin, per removal	3 552.12	3800.77	7.00
5.		REMOVAL AND DISPOSAL OF CONDEMNED FOODSTUFFS			
5.1	EBINS	Per removal, per m³ or part thereof	156.82	167.80	7.00
6.		REMOVAL AND DISPOSAL OF BUILDING RUBBLE			
6.1		Per removal, per m³ or part thereof	130.68	139.83	7.00
7.		REMOVAL AND DISPOSAL OF GARDEN REFUSE			
7.1		Per removal, per m³ or part thereof	115.24	123.31	7.00
8		UN-PROCLAIMED TOWNSHIPS			
8.1		From residential dwellings 1 in plastic bags with a conserving capacity of not more than 0.1 m³ with a maximum of 6 bags per dwelling or town house per weekly removal, per month	115.24	123.31	7.00
9.	REHAB	DUMPING AT TRANSFER STATIONS/LANDFILL SITES(NON-WEIGHBRIDGE)			
9.1	BRREHA	(INCLUDES A TARIFF PER TON REHABILITATION LEVY)	14.26	15.26	7.00
9.2	DISPOSAL	Dumping of household and garden refuse by residents of Midvaal	FREE		
9.3	BRDISP	Dumping of waste by Non-residents per 1m3	98.60	105.50	7.00
9.4		Dumping of waste by Non-residents			
a.		Per skip bin non municipal per bin	926.64	991.50	7.00
b.		Non-household or garden refuse - 1 ton vehicle with/without trailer	98.60	105.50	7.00
c.		3 ton vehicle	251.86	269.49	7.00
d.		Larger than 3 ton vehicle	845.86	905.07	7.00
e.		Single Axle Tipper	696.17	744.90	7.00
f.		Double Axle Tipper	845.86	905.07	7.00
g.		Articulated Tipper Trailer	1 211.76	1296.58	7.00
10.		DUMPING AT TRANSFER STATIONS / LANDFILL SITES (WEIGHBRIDGE) DESCRIPTION			
a.		Tariff for the dumping of household and garden refuse by residents of Midvaal	Free		
b.		General and non-hazardous industrial dry solid waste by the general public and contractors in excess of 1000 kg	192.46	205.93	7.00
c.		Disposal of clean compostable garden refuse by the general public and contractors in excess of 1000 kg	52.27	55.93	7.00
d.		Disposal of general and non-hazardous industrial dry solid waste by the general public and contractors, from outside the boundaries of the municipality in excess of 1000 kg	489.46	523.72	7.00
e.		Clean building rubble up to 1000kg	0.00	FREE	
f.		Clean soil, usable as cover material up to 3000kg	0.00	FREE	
g.		Clean building rubble in excess of 1000kg	130.68	139.83	7.00
h		Clean soil, usable as cover material in excess of 3000kg	261.36	279.66	7.00

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11.		DISPOSAL OF WASTE BY REGISTERED LANDFILL USERS			
11.1		Non-Weighbridge			
a.		Per skip bin non municipal	807.84	807.84	0.00
b.		Non-household or garden refuse - 1 ton vehicle with/without trailer	59.40	59.40	0.00
c.		3 ton vehicle	149.69	149.69	0.00
d.		Larger than 3 ton vehicle	525.10	525.10	0.00
e.		Single Axle Tipper	437.18	437.18	0.00
f.		Double Axle Tipper	457.38	457.38	0.00
g.		Articulated Tipper Trailer	665.28	665.28	0.00
12		ILLEGAL DUMPING			
12.1		Cleaning of Illegal Dumping on private vacant stands (Rate per hour)	0.00	1100	

13		GENERAL NOTES:			
a.		The charge in respect of any refuse removal service rendered and not provided for elsewhere in this tariff charges shall be negotiated with Midvaal LM.			
b.		The Municipality reserves the right to refuse the rendering of any service if the rendering thereof is impractical.			
c.		The Municipality will not refund any monies unless the user gives notification in writing. Rebates will only be backdated to a maximum of three months from the date of written notification.			
d.		Additional service will be charged at the full monthly collection service fee.			

14 DRAFT TARIFFS APPROVED BY:

p/ SMMai

S M MOSIDI
EXECUTIVE DIRECTOR:
COMMUNITY SERVICES

DATE: 04/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION BANTU BONKE/SICELO HALL/LAKESIDE MPC	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Balls, Dance, Parties, Social and Similar functions from 8:00- 24:00	450	482	7.00
	1.1 A refundable breakage deposit is payable on all Halls/side halls bookings confirm on deposit	440	471	7.00
2	Concerts and films	230	246	7.00
3	Bazaars, fun-fairs, selling and promotions, per occasion	230	246	7.00
4	Church servies and meetings per occasion:			
	4.1 Church services and non-political meetings	230	246	7.00
	4.2 Political meeting or gatherings	350	250	-28.57
5	Gatherings/functions in support of a religion, educational and bona fide registered charitable organisations - provided/written application is approved	25% Disc	25% Disc	
6	Hiring of the halls for cultural practices or any other cultural group or any other sporting code that falls under the control a Local Amateur Sports Council, with the understanding that the use of the hall not to be to the dissadvantage of any other: per month for a maximum use 3x per week for 2 hour sessions	R300/Month	R321.00/Month	7
	6.1 A refundable breakage deposit is payable	440	471	7
7	Use of the hall for municipal and governmental gatherings	free	free	free
8	Hring of the piano/organ			
	A refundable breakage deposit is payable	Not available	Not available	Not available
9	Levying of fees for the cleaning of the hall and accessories	R330/function	R353/function	
10	Hiring of the moveable stage	Not available	Not available	
	1. A refundable breakage deposit is payable			
11	Hiring for bonafide community activities relevant to youth, elderly, disabled, gender @ R100 per occasion, maximum 2 hours once a week. Permission will be denied for future use if facility is left dirty damaged	R100	R107.00	7
12	Hiring of tables and chairs, Round Tables	R40/Table	R43.00/Table	7
	Square Tables	R33/Table	R35.00/Table	7
	Chairs	Free	free	
13	Hiring of Council cutlery			
	A refundable deposit of a breakage is payable when cutlery and rockery is issued.	R250	R270	7
	300 Dinner Plates	2	2.15	7
	300 Side Plates	1.05	1.15	7
	300 Cups and saucers	2	2.15	7
	300 Dinner knives	0.7	0.8	7
	300 Dinner forks	0.7	0.8	7
	300 Desert forks	0.7	0.8	7
	300 Cake forks	0.7	0.8	7
	300 Table/desert spoons	0.7	0.8	7
	300 Tea spoons	0.7	0.8	7
	300 Soup spoons	2	2.15	7
	300 Soup/desert bowls	2	2.15	7
	25 Sugar bowls	2	2.15	7
	25 Milk jugs	2	2.15	7
	50 Water/Juice jugs	2	2.15	7
	30 Salt and peper sets	2	2.15	7
	Bain- marie with 8 Bowls	55	60	7
	10 Salad bowls	2.6	280	7
	10 Salad spoons	1.4	1.5	7
	10 Serving spoons	1.4	1.5	7
	1 Urn 25 Lt	35	40	7
	1 Urn 10 Lt	35	40	7

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

04/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION MEYERTON CITY HALL	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Balls, Dance, Parties, Social and Similar functions from 8:00- 24:00	2000	2140	7.00
	1.1 A refundable breakage deposit is payable on all Halls/side halls bookings confirm on deposit	440	471	7.00
2	Concerts and films	700	749	7.00
3	Bazaars, fun-fairs, selling and promotions, per occasion	700	749	7.00
4	Church servies and meetings per occasion:			
	4.1 Church services and non-political meetings	700	749	7.00
	4.2 Political meeting or gatherings	700	749	7.00
5	Gatherings/functions in support of a religion, educational and bona fide registered charitable organisations - provided/written application is approved	25% Disc	25% Disc	
6	Hiring of the halls for cultural practices or any other cultural group or any other sporting code that falls under the control a Local Amateur Sports Council, with the understanding that the use of the hall not to be to the dissadvantage of any other: per month for a maximum use 3x per week for 2 hour sessions	R1 150/Month	1231	7
	6.1 A refundable breakage deposit is payable	440	471	7
7	Use of the hall for municipal and governmental gatherings	free	free	free
8	Hring of the piano/organ			
	A refundable breakage deposit is payable	Not available	Not available	Not available
9	Levying of fees for the cleaning of the hall and accessories	330 per function	330 per function	
10	Hiring of the moveable stage			
	1. A refundable breakage deposit is payable	R100 & R440		
11	Hiring for bonafide community activities relevant to youth, elderly, disabled, gender @ R100 per occasion, maximum 2 hours once a week. Permission will be denied for future use if facility is left dirty			
12	Hiring of a kitchen	R580.00	R620.60	7
13	Hiring of tables and chairs, Round Tables	R40/Table	R43.00/Table	
	Square Tables	R33/Table	R35.00/Table	
	Chairs	Free	free	
14	Hiring of Council cutlery			
	A refundable deposit of a breakage is payable when cutlery and rockery is issued.	R250	R268	7
	300 Dinner Plates	2	2.15	7
	300 Side Plates	1.05	1.15	7
	300 Cups and saucers	2	2.15	7
	300 Dinner knives	0.7	0.8	7
	300 Dinner forks	0.7	0.8	7
	300 Desert forks	0.7	0.8	7
	300 Cake forks	0.7	0.8	7
	300 Table/desert spoons	0.7	0.8	7
	300 Tea spoons	0.7	0.8	7
	300 Soup spoons	2	2.15	7
	300 Soup/desert bowls	2	2.15	7
	25 Sugar bowls	2	2.15	7
	25 Milk jugs	2	2.15	7
	50 Water/Juice jugs	2	2.15	7
	30 Salt and peper sets	2	2.15	7
	Bain- marie with 8 Bowls	55	60	7
	10 Salad bowls	2.6	2.8	7
	10 Salad spoons	1.4	1.5	7
	10 Serving spoons	1.4	1.5	7
	1 Urn 25 Lt	35	40	7
	1 Urn 10 Lt	35	40	7
15	Hiring of side hall, Committee room, Meyerton Civic Centre	R580.00	R620.60	7

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MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION ROTHDENE HALL	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Balls, Dance, Parties, Social and Similar functions from 8:00- 24:00	2000	2140	7
	1.1 A refundable breakage deposit is payable on all Halls/side halls bookings confirm on deposit	440	470.8	7
2	Concerts and films	700	749	7
3	Bazaars, fun-fairs, selling and promotions, per occasion	700	749	7
4	Church servies and meetings per occasion:			
	4.1 Church services and non-political meetings	700	749	7
	4.2 Political meeting or gatherings	700	749	7
5	Gatherings/functions in support of a religion, educational and bona fide registered charitable organisations - provided/written application is approved	25% Disc	25% Disc	
6	Hiring of the halls for cultural practices or any other cultural group or any other sporting code that falls under the control a Local Amateur Sports Council, with the understanding that the use of the hall not to be to the dissadvantage of any other: per month for a maximum use 3x per week for 2 hour sessions	R1 150/Month	R1 231.00	7
	6.1 A refundable breakage deposit is payable	440	471	7
7	Use of the hall for municipal and governmental gatherings	free	free	free
8	Hring of the piano/organ			
	A refundable breakage deposit is payable	Not available	Not available	Not available
9	Levying of fees for the cleaning of the hall and accessories	330/ function	353/function	7
10	Hiring of the moveable stage			
	1. A refundable breakage deposit is payable	R100 & R440	R100 & R440	
11	Hiring for bonafide community activities relevant to youth, elderly, disabled, gender @ R100 per occasion, maximum 2 hours once a week. Permission will be denied for future use if facility is left dirty			
12	Hiring of kitchen			
13	Hiring of tables and chairs, Round Tables	R40/Table	R43.00/Table	7
	Square Tables	R33/Table	R35.00/Table	7
	Chairs	Free	free	
14	Hiring of Council cutlery			
	A refundable deposit of a breakage is payable when cutlery and rockery is issued.	R250	R268	7
	300 Dinner Plates	2	2.15	7
	300 Side Plates	1.05	1.15	7
	300 Cups and saucers	2	2.15	7
	300 Dinner knives	0.7	0.8	7
	300 Dinner forks	0.7	0.8	7
	300 Desert forks	0.7	0.8	7
	300 Cake forks	0.7	0.8	7
	300 Table/desert spoons	0.7	0.8	7
	300 Tea spoons	0.7	0.8	7
	300 Soup spoons	2	2.15	7
	300 Soup/desert bowls	2	2.15	7
	25 Sugar bowls	2	2.15	7
	25 Milk jugs	2	2.15	7
	50 Water/Juice jugs	2	2.15	7
	30 Salt and peper sets	2	2.15	7
	Bain- marie with 8 Bowls	55	60	7
	10 Salad bowls	2.6	280	7
	10 Salad spoons	1.4	1.5	7
	10 Serving spoons	1.4	1.5	7
	1 Urn 25 Lt	35	40	7
	1 Urn 10 Lt	35	40	7

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ITEM	DESCRIPTION VAAL MARINA COMMUNITY HALL	2015/2016 [R] VAT EXCL	2016/2017 [R] VAT EXCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Balls, Dance, Parties, Social and Similar functions from 8:00- 24:00	580	620	6.90
	1.1 A refundable breakage deposit is payable on all Halls/side halls bookings confirm on deposit	440	470	6.82
2	Concerts and films	350	375	7.14
3	Bazaars, fun-fairs, selling and promotions, per occasion	350	375	7.14
4	Church servies and meetings per occasion:			
	4.1 Church services and non-political meetings	350	375	7.14
	4.2 Political meeting or gatherings	350	375	7.14
5	Gatherings/functions in support of a religion, educational and bona fide registered charitable organisations - provided/written application is approved	25% Disc	25% Disc	
6	Hiring of the halls for cultural practices or any other cultural group or any other sporting code that falls under the control a Local Amateur Sports Council, with the understanding that the use of the hall not to be to the dissadvantage of any other: per month for a maximum use 3x per week for 2 hour sessions	R580/Month	620.6	7%
	6.1 A refundable breakage deposit is payable	440	470.8	7.00
7	Use of the hall for municipal and governmental gatherings	free	free	free
8	Hring of the piano/organ			
	A refundable breakage deposit is payable	Not available	Not available	Not available
9	Levying of fees for the cleaning of the hall and accessories	R330/function	R357/function	
10	Hiring of the moveable stage	Not available	Not available	
	1. A refundable breakage deposit is payable			
11	Hiring for bonafide community activities relevant to youth, elderly, disabled, gender @ R100 per occasion, maximum 2 hours once a week. Permission will be denied for future use if facility is left dirty damaged	R100	107	7.00
12	Hiring of tables and chairs, Round Tables	R40/Table	R44.00/Table	7
	Square Tables	R33/Table	R36.00/Table	7
	Chairs	Free	free	
13	Hiring of Council cutlery			
	A refundable deposit of a breakage is payable when cutlery and rockery is issued.	R250	268	7
	300 Dinner Plates	2	2.15	7
	300 Side Plates	1.05	1.15	7
	300 Cups and saucers	2	2.15	7
	300 Dinner knives	0.7	0.8	7
	300 Dinner forks	0.7	0.8	7
	300 Desert forks	0.7	0.8	7
	300 Cake forks	0.7	0.8	7
	300 Table/desert spoons	0.7	0.8	7
	300 Tea spoons	0.7	0.8	7
	300 Soup spoons	2	2.15	7
	300 Soup/desert bowls	2	2.15	7
	25 Sugar bowls	2	2.15	7
	25 Milk jugs	2	2.15	7
	50 Water/Juice jugs	2	2.15	7
	30 Salt and peper sets	2	2.15	7
	Bain- marie with 8 Bowls	55	60	7
	10 Salad bowls	2.6	280	7
	10 Salad spoons	1.4	1.5	7
	10 Serving spoons	1.4	1.5	7
	1 Urn 25 Lt	35	40	7
	1 Urn 10 Lt	35	40	7

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MIDVAAL LOCAL MUNICIPALITY				
ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1.	**CLASS 1 ADVERTISMENTS** SUPER BILLBOARDS, CUSTOM-MADE BILLBOARDS, LARGE			
1.1.	**NEW APPLICATIONS** Application fee per sign	R 1 574.64	R 1 685	1.07
1.2.	**APPLICATIONS FOR AMENDMENTS** Application fee per sign	R 788.40	R 844	1.07
1.3.	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** Application fee per sign	R 550.80	R 589	1.07
	Inspection fee per m² of the total face of each sign applicable to class 1	R 156.60	R 168	1.07
2	**CLASS 2 ADVERTISMENTS** LARGE POSTERS AND ADVERTISEMENTS ON STREET FURNITURE			
2.1	**NEW APPLICATIONS** *Application fee per poster or sign*	R 446.04	R 477	1.07
2.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per poster or sign*	R 223.56	R 239	1.07
2.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per poster or sign*	R 342.36	R 366	1.07

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
3	**BANNERS AND FLAGS FOR FUNCTIONS OR EVENTS** **PROTECTION SERVICES**			
4	BANNERS AND FLAGS FOR THE DISPLAY OF NAME, CORP. SYMBOL AND NATURE OF ENTERPRISES AND STREETSCAPES			
4.1	**NEW APPLICATIONS** ***Application fee*** per enterprise per sign with a minimum fee of	R 754.92	R 808	1.07
4.2	**APPLICATIONS FOR AMENDMENTS** ***Application fee*** per enterprise per sign with a minimum fee of	R 520.56	R 557	1.07
4.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per enterprise per sign with a minimum fee of*	R 446.04	R 477	1.07
5	**SUBURBAN ADVERTISEMENTS**			
5.1	**NEW APPLICATIONS** *Application fee per sign*	R 222.48	R 238	1.07
5.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per sign*	R 149.04	R 159	1.07
5.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 112.32	R 120	1.07

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
6	**ESTATE AGENT'S BOARDS**			
	PROTECTION SERVICES			
7	**SALE OF GOODS OR LIVESTOCK (AUCTION SALES)**			
	PROTECTION SERVICES			
8	**PAVEMENT POSTERS AND NOTICES**			
	CATEGORY 1,2,3,4 & 5 POSTERS			
	CATEGORY 1 POSTERS IN RESPECT OF PUBLIC, CHARITABLE, RELIGIOUS OR EDUCATIONAL EVENTS			
	CATEGORY 1 POSTERS IN RESPECT OF CULTURAL, POLITICAL, SOCIAL, SPORTING OR RECREATIONAL EVENTS			
	PROTECTION SERVICES			
9	**PROJECT AND DEVELOPMENT BOARDS (If not exempted under section 9)**			
9.1	**NEW APPLICATIONS** *Application fee* per m2 of the total face of the display with a minimum fee of	R 754.92	R 718	1.07
9.2	**APPLICATIONS FOR AMENDMENTS** *Application fee* per m^2 of the total face of the display with a minimum fee of	R 520.56	R 557	1.07
9.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** ***Application fee*** per m^2 of the total face of the display with a minimum fee of	R 446.04	R 477	1.07

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
10	**TEMPORARY WINDOW SIGNS**			
	Exempted			
11	**STREET NAME ADVERTISEMENTS**			
	Prohibited			
12	**NEIGHBOURHOOD WATCH AND SIMILAR SCHEMES**			
	Exempted			
13	**PRODUCT REPLICAS AND THREE-DIMENSIONAL SIGNS**			
13.1	**NEW APPLICATIONS** ***Application fee*** per m^2 of the total face of each sign with a minimum fee of	R 754.92	R 808	1.07
13.2	**APPLICATIONS FOR AMENDMENTS** ***Application fee*** per m^2 of the total face of each sign with a minimum fee of	R 520.56	R 557	1.07
13.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** ***Application fee*** per m^2 of the total face of each sign with a minimum fee of	R 446.04	R 477	1.07
14	**CLASS 3 ADVERTISEMENTS**			
	SKY SIGNS			
	Prohibited			

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
15	**ROOF SIGNS**			
15.1	**NEW APPLICATIONS** *Application fee*	R 754.92	R 808	1.07
15.2	***Inspection fee*** Applicatble to all roof Signes per m^2 of the total face of each sign	R 149.04	R 159	1.07
15.3	**APPLICATIONS FOR AMENDMENTS** *Application fee*	R 520.56	R 557	1.07
15.4	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee*	R 446.04	R 477	1.07
16	**FLAT SIGNS**			
16.1	**NEW APPLICATIONS** *Application fee*	R 754.92	R 808	1.07
16.2	**APPLICATIONS FOR AMENDMENTS** *Application fee*	R 520.56	R 557	1.07
16.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** ***Application fee***	R 446.04	R 477	1.07
16.4	***Inspection fee*** per m^2 of the total face of each sign applicable to all flat signs	R 149.04	R 159	1.07
17	**PROJECTING SIGNS**			

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
17.1	**NEW APPLICATIONS** *Application fee*	R 754.92	R 808	1.07
17.2	**APPLICATIONS FOR AMENDMENTS** *Application fee*	R 521.64	R 558	1.07
17.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee*	R 446.04	R 477	1.07
17.4	***Inspection fee*** per m^2 of the total face of each sign applicable to Projecting Signs	R 149.04	R 159	1.07
18	**VERANDA, BALCONY, CANOPY AND UNDERAWNING SIGNS** **(If not exempted under Section 9)**			
18.1	**NEW APPLICATIONS** *Application fee per sign*	R 223.56	R 239	1.07
18.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per sign*	R 149.04	R 159	1.07
18.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 75.60	R 81	1.07
19	**SIGNS PAINTED ON WALLS AND ROOFS**			
	Prohibited			

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
20	**WINDOW SIGNS**			
	Exempted			
21	**SIGNS INCORPORATED IN THE FABRIC OF A BUILDING**			
	Exempted			
22	**ADVERTISMENTS ON FORECOURTS OF BUSINESS PREMISES**			
	NEW APPLICATIONS *Application fee per enterprise per annum*	R 754.92	R 808	1.07
23	**MISCELLANEOUS SIGNS FOR RESIDENTIAL ORIENTED LAND USE AND COMMUNITY SERVICE (If not exempted under Section 9)**			
23.1	**NEW APPLICATIONS** *Application fee per sign*	R 446.04	R 477	1.07
23.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per sign*	R 223.56	R 239	1.07
23.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 223.56	R 239	1.07
24	**ON-PREMISES BUSINESS SIGNS**			
24.1	**NEW APPLICATIONS** ***Application fee*** Fee per m^2 of the total face of the advertisement with a minimum fee of R274.32	R 137.16	R 147	1.07

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
	APPLICATIONS FOR AMENDMENTS			
24.2	***Application fee*** Fee per m^2 of the total face of the advertisement wit a minimum fee of R223.56	R 74.52	R 80	1.07
	APPLICATIONS FOR EXTENSION OF TIME PERIOD			
24.3	***Application fee*** Fee per m^2 of the total face of the advertisement with a minimum fee of R149.04	R 74.52	R 80	1.07
25	**ADVERTISEMENTS ON TOWERS, BRIDGES, GANTRIES AND PYLONS**			
25.1	**NEW APPLICATIONS** *Application fee per sign*	R 1 487.16	R 1 591	1.07
25.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per sign*	R 419.04	R 448	1.07
25.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 520.56	R 557	1.07
25.4	**Inspection fee** *per m^2* of the total face of each sign applicable on Towers, Bridges, Gantries & Pylons	R 149.04	R 159	1.07
26	**CLASS 4 ADVERTISEMENTS** **SPONSORED ROAD TRAFFIC PROJECTS**			
	Exempted			
27	**SERVICE FACILITY SIGNS**			

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
27.1	**NEW APPLICATIONS** *Application fee per sign*	R 1 488.24	R 1 592	1.07
27.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per sign*	R 743.04	R 795	1.07
27.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 520.56	R 557	1.07
27.4	***Inspection fee*** per m^2 of the total face of each sign applicable to Services Facility signs	R 149.04	R 159	1.07
28	**TOURISM SIGNS**			
28.1	**NEW APPLICATIONS** *Application fee per sign*	R 223.56	R 239	1.07
28.2	**APPLICATIONS FOR AMENDMENTS** *Application fee per sign*	R 149.04	R 159	1.07
28.3	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 112.32	R 120	1.07
29	**FUNCTIONAL ADVERTISEMENTS BY PUBLIC BODIES**			
	Exempted			
30	**CLASS 5 ADVERTISEMENTS** **AERIAL SIGNS**			

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ITEM	DESCRIPTION OUTDOOR ADVERTISING APPLICATIONS	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7 %
30.1	**NEW APPLICATIONS** *Application fee per sign*	R 743.04	R 795	1.07
30.2	**APPLICATIONS FOR EXTENSION OF TIME PERIOD** *Application fee per sign*	R 446.04	R 477	1.07
31	**VEHICULAR ADVERTISEMENT**			
	Exempted - PROTECTION SERVICES			
32	**TRAILER ADVERTISEMENT**			
	PROTECTION SERVICES			
33	**All tariffs shown, includes VAT.**			
34	**All fees levied in terms hereof, are payable in advance.**			

H HUMAN
EXECUTIVE DIRECTOR DEVELOPMENT PLANNING AND HOUSING

MIDVAAL LOCAL MUNICIPALITY
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MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION BUILDING CONTROL APPLICATIONS	2015/2016 [R] VAT EXCL	14% VAT	2015/2016 [R] VAT INCL	2016/2017 [R] VAT EXCL	14% VAT	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7%
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016							
1	TARIFFS FOR THE PRE EVALUATION OF SKETCHES OR PRELIMENARY DRAWINGS Charges for the examination of preliminary plans in terms of section A3 of the Regulations shall be valued at 50 % of the charges payable in terms of item 2 below, which ever is applicable			50.00%			50.00%	
2.1	TARIFFS FOR THE EVALUATION OF BUILDING PLAN APPLICATIONS FOR RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL DEVELOPMENT							
	These tariffs are charged for building plans (new buildings and additions). The floor area of a building is calculated from the external surface to the opposite external surface of the wall as per section C of SANS 10400							
	0 - 50m²	R 236.84	R 33.16	R 270.00	R 253.42	R 35.48	R 289	1.07
	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 236.84	R 33.16	R 270.00	R 253.42	R 35.48	R 289	1.07
	50m² to 100m²	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
	Inspection Fee (Residential) PER OCCUPANCY	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 521.05	R 72.95	R 594.00	R 557.53	R 78.05	R 636	1.07
	101m² - 1 000m² = p/m²	R 7.58	R 1.06	R 8.64	R 8.11	R 1.14	R 9	1.07
	Inspection Fee (Residential) PER OCCUPANCY	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 947.37	R 132.63	R 1 080.00	R 1 013.68	R 141.92	R 1 156	1.07
	1 001m² - 10 000m² = p/m²	R 6.16	R 0.86	R 7.02	R 6.59	R 0.92	R 8	1.07
	Inspection Fee (Residential) PER OCCUPANCY	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 947.37	R 132.63	R 1 080.00	R 1 013.68	R 141.92	R 1 156	1.07
	10 001m² - 100 000m² (Fixed Rate)	R 80 526.32	R 11 273.68	R 91 800.00	R 86 163.16	R 12 062.84	R 98 226	1.07
	Inspection Fee (Residential) PER OCCUPANCY	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 947.37	R 132.63	R 1 080.00	R 1 013.68	R 141.92	R 1 156	1.07
	100 001m² - 200 000m² (Fixed Rate)	R 99 473.68	R 13 926.32	R 113 400.00	R 106 436.84	R 14 901.16	R 121 338	1.07
	Inspection Fee (Residential) PER OCCUPANCY	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
321	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 947.37	R 132.63	R 1 080.00	R 1 013.68	R 141.92	R 1 156	1.07
	200 000m² - No Limit (Fixed Rate)	R 118 421.05	R 16 578.95	R 135 000.00	R 126 710.53	R 17 739.47	R 144 450	1.07
	Inspection Fee (Residential) PER OCCUPANCY	R 473.68	R 66.32	R 540.00	R 506.84	R 70.96	R 578	1.07
	Inspection Fee (Residential & Non -Residential) PER OCCUPANCY	R 947.37	R 132.63	R 1 080.00	R 1 013.68	R 141.92	R 1 156	1.07
2.2	TARIFFS FOR THE EVALUATION OF BUILDING PLAN APPLICATIONS FOR EXISTING / AS-BUILT RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL DEVELOPMENT							
	These tariffs are charged as per section 2.1 above + 30 % for building plans submitted on existing / as-built structures after commencement/completion of such structures. The floor area of a building is calculated from the external surface to the opposite external surface of the wall as per section C of SANS 10400			130.00%			130.00%	
2.3	TARIFFS FOR THE (CALL OUT) INSPECTION OF EXISTING / AS-BUILT RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL DEVELOPMENT							
	These inspections are performed on request of the property owner and/or routine inspections as per section 2.1 above + 30 % for inspectiong the existing / as-built structures after commencement/completion of such structures.			130.00%			130.00%	
3	TARIFFS FOR INSPECTIONS IN TERMS OF ITEM 1 AND 2 ABOVE							
	Callout for each additional inspection neccesitated by non compliance with a requirement	R 284.21	R 39.79	R 324.00	R 304.11	R 42.57	R 347	1.07
	Callout for each additional inspection for building plan clearance	R 284.21	R 39.79	R 324.00	R 304.11	R 42.57	R 347	1.07
4	TARIFFS FOR THE APPROVAL OF STATE (FULLY AND PARTLY) FUNDED HOUSING PROJECTS							
	Individual single units ≤ 50m² per type/unit	R 104.21	R 14.59	R 118.80	R 111.51	R 15.61	R 127	1.07
	Callout inspection on a State/Municipal funded project ≤ 500 units ≤ 50m² per batch of 50 units	R 312.63	R 43.77	R 356.40	R 334.52	R 46.83	R 381	1.07
	Callout inspection on a State/Municipal funded project ≥ 500 units ≤ 50m² per batch of 50 units	R 189.47	R 26.53	R 216.00	R 202.74	R 28.38	R 231	1.07
	Individual single units ≥ 50m² per type/unit, Charges per type	R 201.75	R 28.25	R 230.00	R 215.88	R 30.22	R 246	1.07
	Callout inspection on a State/Municipal funded project ≤ 500 units ≥ 50m² per batch of 50 units	R 521.05	R 72.95	R 594.00	R 557.53	R 78.05	R 636	1.07
	Callout inspection on a State/Municipal funded project ≥ 500 units ≥ 50m² per batch of 50 units	R 521.05	R 72.95	R 594.00	R 557.53	R 78.05	R 636	1.07
	Blocks of flats (Walk-up) with individual flats are ≤ 50m² per flat/occupancy	R 52.11	R 7.29	R 59.40	R 55.75	R 7.81	R 64	1.07
	Blocks of flats (Walk-up) with individual flats are ≥ 50m² per flat/occupancy, charges per type	R 105.26	R 14.74	R 120.00	R 112.63	R 15.77	R 128	1.07



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ITEM	DESCRIPTION BUILDING CONTROL APPLICATIONS	2015/2016 [R] VAT EXCL	14% VAT	2015/2016 [R] VAT INCL	2016/2017 [R] VAT EXCL	14% VAT	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7%	
	Callout inspection on each block of flats with units ≤ 50m² per flat	R 330.44	R 46.26	R 376.70	R 353.57	R 49.50	R 403	1.07	
	Callout inspection on each block of flats with units ≥ 50m² per flat	R 600.00	R 84.00	R 684.00	R 642.00	R 89.88	R 732	1.07	
	TARIFFS FOR THE EVALUATION OF MINOR BUILDING WORK APPLICATIONS ON RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL PROPERIES								
	Minor Building work as contemplated in section 13 of the Act and defined in SANS 10400, National Building regulations. Should any of the minor buildings be submitted simultaniously with an applications as per item 2 above, the minor building work tariff shall not be applicable or charged.								
	the erection of any –								
	Internal alterations to any building or structure not affecting the existing floor area	R 378.95	R 53.05	R 432.00	R 219.30	R 30.70	R 250	decrease	Lower Tariff
	Boundary walls adjacent to any street front	R 378.95	R 53.05	R 432.00	R 219.30	R 30.70	R 250	decrease	Lower Tariff
	Boundary walls along any side or rear boundary of a property	R 378.95	R 53.05	R 432.00	R 219.30	R 30.70	R 250	decrease	Lower Tariff
	Poultry house not exceeding 10 m2 in area,	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Aviary not exceeding 20 m2 in area,	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Solid fuel store not exceeding 10 m2 in area and 2 m in height,	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Tool shed not exceeding 10 m2 in area,	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Child's playhouse not exceeding 5 m2 in area,	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Cycle shed not exceeding 5 m2 in area,	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Greenhouse not exceeding 15 m2 in area	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	Open-sided car, caravan or boat shelter of shadenet where such shelter does not exceed 18m² in area and does not encroach over any building line	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
5	Open-sided car, caravan or boat shelter of metal sheeting or a carport where such shelter or carport exceeding 18m² in area but does not encroach over any building line	R 378.95	R 53.05	R 432.00	R 378.95	R 53.05	R 432	1.00	New Tariff
	Any free-standing wall constructed of masonry, concrete, steel, aluminium or timber or any wire fence where such wall or fence does not 1,8m in height at any point above ground level and does not retain soil	R 378.95	R 53.05	R 432.00	R 378.95	R 53.05	R 432	1.00	New Tariff
	Any pergola,	R 378.95	R 53.05	R 432.00	R 378.95	R 53.05	R 432	1.00	Similar
	Private swimming pool,	R 378.95	R 53.05	R 432.00	R 378.95	R 53.05	R 432	1.00	Similar
	Change room, not exceeding 10 m2 in area, at a private swimming pool;	R 378.95	R 53.05	R 432.00	R 378.95	R 53.05	R 432	1.00	Similar
	The replacement of a roof or part thereof with the same or similar material;	R 378.95	R 53.05	R 432.00	R 378.95	R 53.05	R 432	1.00	Similar
	The conversion of a door into a window or a window into a door without increasing the width of the opening	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	The making of an opening in a wall which does not affect the structural safety of the building concerned	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	The partitioning or the enlarging of any room by the erection or demolition of an internal wall if such erection or demolition does not affect ther structural safety of the buildig concerned	R 87.72	R 12.28	R 100.00	R 87.72	R 12.28	R 100	1.00	New Tariff
	The erection of any solar water heater not exceeding 6 m2 in area on any roof or 12 m2 when erected other than on any roof	R 175.44	R 24.56	R 200.00	R 175.44	R 24.56	R 200	1.00	New Tariff
	The erection of any other building where the nature of the erection is such that in the opinion of the Building Control Officer it is not necessary for the applicant to submit, with his application, plans prepared in full conformity with the Regulations	R 175.44	R 24.56	R 200.00	R 175.44	R 24.56	R 200	1.00	New Tariff
	Tariffs are charged as per section 2.1 above where any minor building works encroach over any building lines. The floor area of a minor building works structure is calculated from the external surface/covering to the opposite external surface/covering of the wall/covering as per section C of SANS 10400								
6	TARIFFS FOR THE EVALUATION OF PLANS FOR BUILDINGS/STRUCTURES THAT HAVE A SPECIAL CHARACTER ON RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL PROPERIES								
	Buildings or structures such as ; Factory shafts, elevators, chimneys, elevated security watchrooms, masts and towers.	R 2 842.11	R 397.89	R 3 240.00	R 3 041.05	R 425.75	R 3 467	1.07	
7	LP GAS AND OTHER HAZARDOUS FUEL INSTALLATION APPLICATIONS								
	This application includes all types of gas and fuel installations on any property as required in terms of Part T of SANS 10400	R 568.42	R 79.58	R 648.00	R 608.21	R 85.15	R 693	1.07	
	No inspection charge because the inspection is done by the fire department.	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0	1.07	

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	DESCRIPTION BUILDING CONTROL APPLICATIONS	2015/2016 [R] VAT EXCL	14% VAT	2015/2016 [R] VAT INCL	2016/2017 [R] VAT EXCL	14% VAT	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7%
	TARIFFS FOR THE EVALUATION OF PLANS FOR TEMPORARY BUILDINGS ON RESIDENTIAL, BUSINESS,COMMERCIAL, INDUSTRIAL & RURAL PROPERIES FOR WHICH A PERMIT IS ISSUED							
8	The permit for any temporary building or structure is valid for 6 months from date of issue and renewable on written request Temporary buildings may include a builders hut, security hut, tool shed, storage container or any structure intended to be used for a limited specified period within 6 months and completely demolished thereafter Permit per structure/unit - Fixed Price	R 236.84	R 33.16	R 270.00	R 253.42	R 35.48	R 289	1.07
9	APPLICATIONS FOR APPROVAL OF PREVIOUSLY APPROVED PLANS THAT HAVE LAPSED For consideration of approving previously approved plans that have lapsed provided that the application is submitted within 6 months of the lapsed date of the original plan Renewal of a building plans = **Inspection fees + 35% of tariff** in terms of item 2			35.00%			35.00%	
10	CANCELLATION OF ANY APPLICATION ON OWNERS REQUEST Cancellation of any application on the owner's written request within 6 months from date of approval, 30% of the initial application fee may be refunded			30.00%			30.00%	
11	CANCELLATION OF AN APPLICATION DUE TO NON APPROVAL When any application was submitted for consideration but cannot be considered for approval, **20%** of the initially paid application fee interms of item 2 above may be refunded on written request by the owner within 6 months from date of non-approval letter.			20.00%			20.00%	
12	PROVISIONAL AUTHORISATION TO COMMENCE BUILDING WORK - 7(6) Application This authorisation may only be granted with the favourable comment from Town planning, Properties & Engineering departments and the consent of the Executive Director: Development, Planning & Housing	R 3 315.79	R 464.21	R 3 780.00	R 3 547.89	R 496.71	R 4 045	1.07
13	PROVISIONAL AUTHORISATION TO COMMENCE BUILDING WORK ON FULLY AND PARTLY SUBSIDISED HOUSING PROJECTS - 7(6) Application This authorisation may be granted per **(50 units as per schedule 4 above)** only with the favourable comment from Town planning, Properties & Engineering departments and the consent of the Executive Director: Development, Planning & Housing	R 3 315.79	R 464.21	R 3 780.00	R 3 547.89	R 496.71	R 4 045	1.07
14	PROVISIONAL AUTHORISATION TO OCCUPY A BUILDING This authorisation may only be granted with the favourable comment of the Building Control Officer and the submitted completion certificate/s of the supervising engineer on site	R 3 315.79	R 464.21	R 3 780.00	R 3 547.89	R 496.71	R 4 045	1.07
15	AUTHORISATION FOR DEMOLITION WORK This authorisation may only be granted with the favourable comment of all relevant departments and the consent of the Executive director: Development, Planning & Housing and the South African Heritage Resources Agency (when applicable)	R 663.16	R 92.84	R 756.00	R 709.58	R 99.34	R 809	1.07
16	APPLICATION FOR AN OCCUPATION CERTIFICATE When an application is received for the issuing of an occupation certificate for a newly constructed dwelling or structure prior to occupancy, no tariff is charged.	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	DESCRIPTION BUILDING CONTROL APPLICATIONS	2015/2016 [R] VAT EXCL	14% VAT	2015/2016 [R] VAT INCL	2016/2017 [R] VAT EXCL	14% VAT	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE = 7%
	APPLICATION FOR AN OCCUPATION CERTIFICATE AFTER OCCUPANCY							
17	When an application is received for the issuing of an occupation certificate for an existing dwelling or structure where such certificate was not issued on completion of building work and prior to occupancy, an application tariff is charged.	R 1 421.05	R 198.95	R 1 620.00	R 1 520.53	R 212.87	R 1 733	1.07
	EXEMPTIONS							
18	The following applications are exempted from submission fees;	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost
	Applications in respect of any building to be erected by the state or on behalf of the state. In this context "State" means an "Organ of State" as defined in Section 239 of the Constitution. This is interpreted as those institutions which are an intrinsic part of Government and those institutions outside the public service which are controlled by the State.	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost
	Building plans for all buildings and structures managed by the Local Authority, erected for and by the Local Authority. (Plans must be submitted and approved prior to construction.)	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost
	Building Plans submitted on existing structures for which can be proven to exist for longer than 30 years for which the plans does not exist or requires newly drawn plans for record purposes because of outdated and non legible plans dated 30 years ago	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost
	ADMINISTRATION FEE, PRINTS AND COPIES OF DOCUMENTATION AND MONTHLY STATISTICS							
19	Copies of monthly building statistics and schedules of approved plans per month per item copy	R 94.74	R 13.26	R 108.00	R 101.37	R 14.19	R 116	1.07
	Copies of Archive documents from previously submitted Applications / documentation (Admin fee + paper size as per schedule 20 and /or 21	R 43.86	R 6.14	R 50.00	R 46.93	R 6.57	R 54	1.07
	Softcopy record of own application documentation via e-mail / drop-box subject to formal application	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost	No Cost
	B & W 2D/ LINE DRAWING ON BOND PAPER:							
20	Size A4 =	R 4.17	R 0.58	R 4.75	R 4.46	R 0.62	R 5	1.07
	Size A3 =	R 6.25	R 0.88	R 7.13	R 6.69	R 0.94	R 8	1.07
	Size A2 =	R 12.51	R 1.75	R 14.26	R 13.38	R 1.87	R 15	1.07
	Size A1 =	R 18.75	R 2.63	R 21.38	R 20.07	R 2.81	R 23	1.07
	Size A0 =	R 38.56	R 5.40	R 43.96	R 41.26	R 5.78	R 47	1.07
	Colour 2D/Line/GIS/POSTER ON BOND/COATED PAPER:							
21	Size A4 =	R 4.93	R 0.69	R 5.62	R 5.27	R 0.74	R 6	1.07
	Size A3 =	R 10.89	R 1.53	R 12.42	R 11.66	R 1.63	R 13	1.07
	Size A2 =	R 37.89	R 5.31	R 43.20	R 40.55	R 5.68	R 46	1.07
	Size A1 =	R 59.92	R 8.39	R 68.31	R 64.12	R 8.98	R 73	1.07
	Size A0 =	R 114.39	R 16.02	R 130.41	R 122.40	R 17.14	R 140	1.07
22	All tariffs shown, includes VAT.							
23	All fees levied in terms hereof, are payable in advance.							

H HUMAN
EXECUTIVE DIRECTOR DEVELOPMENT PLANNING AND HOUSING

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Development Planning & Housing (Land Use Applications)	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
	A. DETERMINATION OF FEES PAYABLE IN TERMS OF THE TOWN PLANNING AND TOWNSHIPS ORDINANCE, 1986 (ORDINANCE NO 15 OF 1986)			
1	Application for the consent of the Council [Section 20(1): *or relevant Section as contained in MLM SPLUMA bylaws.*	1450.00	1560.00	7.59
2	Application for the consent of the Administrator [Section 20(1)-Regulation 42 applications]: or relevant Section as contained in MLM SPLUMA bylaws.	750.00	810.00	8.00
3	Application for an amendment of a Town-planning Scheme [Section 56(1)(a)]: or relevant Section as contained in MLM SPLUMA bylaws.	4000.00	4300.00	7.50
4	Application for establishment of a township (Section 96(2)(b) Applicant responsible for advertisement): or relevant Section as contained in MLM SPLUMA bylaws.	5100.00	5500.00	7.84
5	Application for an amendment of a township application [Section 96(4)]: or relevant Section as contained in MLM SPLUMA bylaws.	3350.00	3600.00	7.46
6	Application for extension of boundaries of an approved township [Section 88(1)]: or relevant Section as contained in MLM SPLUMA bylaws.	3900.00	4200.00	7.69
7	Application for phasing of Township application:	3900.00	4200.00	7.69
8	Subdivision of erven [Section 92(1)(a)]: or relevant Section as contained in MLM SPLUMA bylaws.	1350.00	1450.00	7.41
9	Consolidation of erven [Section 92(1)(b)]: or relevant Section as contained in MLM SPLUMA bylaws.	1350.00	1450.00	7.41
10	The withdrawal of an approved application for the subdivision/consolidation.	600.00	650.00	8.33
11	The amendment of the conditions on which the consolidation/subdivision was approved	650.00	700.00	7.69
12	An amendment of the approved consolidation or subdivision plan. S92(4)(a), S92(4)(c): or relevant Section as contained in MLM SPLUMA bylaws.	650.00	700.00	7.69
13	Preparation of Town-planning Scheme [Section 125(3)] if prepared by Council: or relevant Section as contained in MLM SPLUMA bylaws.	3500.00	3750.00	7.14
14	Application for Council's reasons [Section 56(9)and Section 20(1)]: or relevant Section as contained in MLM SPLUMA bylaws.	680.00	730.00	7.35
15	Application for amendment of the conditions on which consent was given in terms of the Ordinance	600.00	650.00	8.33
16	The revoking of an approved scheme/ the revoking of a provision in an approved scheme: S62 or S63:or relevant Section as contained in MLM SPLUMA bylaws.	1550.00	1750.00	12.90
17	Relaxation of a building line provision/the approval of an encroachment on a building restriction area	600.00	650.00	8.33
18	Application for approval of site development plans	1300.00	1450.00	11.54
19	Application for approval of revised site development plans	650.00	650.00	0.00
20	Section 82 certificate (per certificate): *or relevant Section as contained in MLM SPLUMA bylaws.*	400.00	750.00	87.50
21	Regulation 38 certificate & (per sub divided portion): or relevant Section as contained in MLM SPLUMA bylaws.	400.00	430.00	7.50
22	Merger of township	3600.00	3900.00	8.33
23	Request for extension of time for township application	900.00	1000.00	11.11

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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TEM	DESCRIPTION Development Planning & Housing (Land Use Applications)	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE %
	B. DETERMINATION OF FEES PAYABLE IN TERMS OF THE REMOVAL OF RESTRICTIONS ACT, 1996 (ACT 3 OF 1996)			
	NB: These tariffs may not be increased - subject to Provincial legislation			
24	Application for removal of Restrictive Constrictions	600.00	600.00	0.00
25	Simultaneous amendment, suspension/removal of conditions &amendment of a town planning scheme	2000.00	2000.00	0.00
26	Appeals against decision of authorised local authority:	2600.00	2600.00	0.00
	C. DETERMINATION OF FEES PAYABLE IN TERMS OF THE DIVISION OF LAND ORDINANCE, 1986 ORDINANCE NO. 20 OF 1986			
27	Application in terms of Section 6(1): or relevant Section as contained in MLM SPLUMA bylaws.	2300.00	2500.00	8.70
28	Advertisement in terms of Section 6(8)(a): or relevant Section as contained in MLM SPLUMA bylaws.	4500.00	4800.00	6.67
29	Fees payable to Council for inspecting a property relating to a hearing in terms of Section 17(2)(a): or relevant Section as contained in MLM SPLUMA bylaws.	1650.00	1800.00	9.09
30	Application for amendment of the application for subdivision [Section 17(3)]: or relevant Section as contained in MLM SPLUMA bylaws.	700.00	850.00	21.43
31	Fees payable to Council if the Council gives notice of an application in the Official, Gazette/newspaper	4700.00	5000.00	6.38
	D. DETERMINATION OF CASH CONTRIBUTION AS PAYMENT IN LIEU OF ON-SITE PARKING			
	The following formula will be used			
	Cash contribution per parking bay = (P x M) + C			
	P = Size of parking area including manoeuvring area which is 30 square metres			
	M = Municipal valuation of the relevant land per square metre plus cost.			
	C = Construction cost per parking bay.			
	PROPERTY SECTION			
32	PARK CLOSURES	5900.00	6350.00	7.63
33	STREET CLOSINGS	5900.00	6350.00	7.63
34	Administration fees(New applications for the selling and leasing of Council property for residential, church, educational registered at GDE, welfare purposes and registered non-profitible organisations) or LED Projects	350.00	380.00	8.57
	E. PROVISION OF INFORMATION			
35	Extraction from town planning scheme, per page (Size A4)	70.00	70.00	0.00
36	Issue of Zoning certificates, each	70.00	70.00	0.00
37	Inspection of any deed, document/diagram/ any relative particulars, including the issuing of a printout	70.00	100.00	42.86
38	Locality plan (compilation)		100.00	
39	Localty plan (copy)		20.00	
	Difference in increase %			

MIDVAAL LOCAL MUNICIPALITY
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ITEM	DESCRIPTION Development Planning & Housing (Land Use Applications)	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE %
	F. CHARGES FOR PLANS & MAPS - PLOTTING & PRINTING			
	(i) BLACK & WHITE 2D/LINE DRAWING ON BOND PAPER			
40	SIZE A4	5.00	5.00	0.00
41	SIZE A3	7.00	8.00	14.29
42	SIZE A2	15.00	15.00	0.00
43	SIZE A1	20.00	23.00	15.00
44	SIZE A0	45.00	47.00	4.44
	(ii) COLOUR 2D/LINE/GIS/POSTER ON BOND/COATED PAPER			
45	SIZE A3	12.50	6.00	-52.00
46	SIZE A2	45.00	13.00	-71.11
47	SIZE A1	65.00	47.00	-27.69
48	SIZE A0	130.00	141.00	8.46
	(iii) COLOUR GIS/POSTER ON GLOSS PAPER			
49	SIZE A3	55.00	60.00	9.09
50	SIZE A2	110.00	120.00	9.09
51	SIZE A1	220.00	230.00	4.55
52	SIZE A0	400.00	420.00	5.00
			Average=	6.01

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Development Planning & Housing (Land Use Applications)	2016/2017 [R] VAT INCL
	THE TARIFFS LISTED BELOW ARE VALID FROM THE FULL IMPLEMENTATION OF SPLUMA BY NOTICE OF THE MM	
	A. DETERMINATION OF FEES PAYABLE IN TERMS OF THE SPATIAL PLANNING AND LAND USE MANAGEMENT ACT (ACT 16 OF 2013)	
1	Application for establishment of a township	5500.00
2	Application for an amendment of a township application	3600.00
3	Application for extension of boundaries of an approved township	4200.00
4	Application for phasing of Township application:	4200.00
5	Application for the merger of townships	3900.00
6	Amendment or cancellation in whole or in part of a general plan.	2000.00
7	Application for rezoning (Amendment fo a Land Use Scheme)	4300.00
8	Application for removal, amendment or suspension oa a restrictive or obsolete condition, servitude or reservation registered against the title of the land..	3000.00
9	Application for consolidation of any land	1450.00
10	Application for subdivion of any land (10 or less portions)	4500.00
11	Application for subdivion of any land (11 or more portions)	5500.00
12	Application for consent of the Council for any land use purpose or deviation in terms of the land use scheme or existing scheme which does not constitute a land development application	1560.00

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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TEM	DESCRIPTION Development Planning & Housing (Land Use Applications)	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE %
13	The withdrawal of an approved subdivision/consolidation application		650.00	
14	The amendment of the conditions on which the consolidation/subdivision was approved		700.00	
15	An amendment of the approved consolidation or subdivision plan		700.00	
16	Preparation of Town-planning Scheme if prepared by Council		3750.00	
17	Application for Council's reasons		730.00	
18	Application for amendment of the conditions on which consent was given		650.00	
19	The revoking of an approved scheme/ the revoking of a provision in an approved scheme		1750.00	
20	Relaxation of a building line provision/the approval of an encroachment on a building restriction area		650.00	
21	Application for approval of site development plans		1450.00	
22	Application for approval of revised site development plans		650.00	
23	Section 82 certificate (per certificate)- *(SPLUMA equivalent)*		750.00	
24	Regulation 38 certificate (per subdivided portion)- (*SPLUMA equivalent)*		430.00	
25	Application that is not provided for elsewhere in this schedule		2000.00	
26	Approval of Map 3's		250.00	
27	Appeals against decision of authorised local authority to MPT (Municipal Planning Tribunal)		2600.00	
28	Extension of approval timeframes		500.00	
29	Application for the granting of intervener status		1500.00	
30	Fees payable to Council if the Council gives notice of an application in the Official, Gazette/newspaper		As per cost of Government notices	
	328			
	B. DETERMINATION OF CASH CONTRIBUTION AS PAYMENT IN LIEU OF ON-SITE PARKING			
31	The following formula will be used			
	Cash contribution per parking bay = (P x M) + C			
	P = Size of parking area including manoeuvring area which is 30 square metres			
	M = Municipal valuation of the relevant land per square metre plus cost.			
	C = Construction cost per parking bay.			
	PROPERTY SECTION			
32	PARK CLOSURES		6350.00	
33	STREET CLOSINGS		6350.00	
34	Administration fees(New applications for the selling and leasing of Council property for residential, church, educational registered at GDE, welfare purposes and registered non-profitible organisations) or LED Projects		380.00	
	C. PROVISION OF INFORMATION			
35	Extraction from LAND USE scheme, per page (Size A4)		70.00	
36	Issue of Zoning certificates, each		70.00	
37	Inspection of any deed, document/diagram/ any relative particulars, including the issuing of a printout		100.00	
38	Compilation of a Locality Plan		100.00	
39	Copy of a locality plan		20.00	

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/01/2016

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TEM	DESCRIPTION Development Planning & Housing (Land Use Applications)	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE %
	D. CHARGES FOR PLANS & MAPS - PLOTTING & PRINTING			
	(i) BLACK & WHITE 2D/LINE DRAWING ON BOND PAPER			
40	SIZE A4		5.00	
41	SIZE A3		8.00	
42	SIZE A2		15.00	
43	SIZE A1		23.00	
44	SIZEA0		47.00	
	(ii) COLOUR 2D/LINE/GIS/POSTER ON BOND/COATED PAPER			
45	SIZE A3		6.00	
46	SIZE A2		13.00	
47	SIZE A1		47.00	
48	SIZE A0		141.00	
	(iii) COLOUR GIS/POSTER ON GLOSS PAPER			
49	SIZE A3		60.00	
50	SIZE A2		120.00	
51	SIZE A1		230.00	
52	SIZE A0		420.00	

4/5

H HUMAN
EXECUTIVE DIRECTOR DEVELOPMENT PLANNING AND HOUSING

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Tarrifs for Protection Services-(Fire) for 2016/2017	2015/2016	2016/2017	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	EXTINGUISHING OF FIRES (As listed below)			
A	Call out fee per incident			
1	Industrial Fire (High Risk)	1958	R 2 095	7.00
2	Industrial Fire (Low Risk)	978	R 1 046	7.00
3	Residential	490	R 524	7.00
4	Institutions	490	R 524	7.00
5	Public Assembly	490	R 524	7.00
6	Commercial	490	R 524	7.00
7	Storage	490	R 524	7.00
8	Shack or Informal housing	98	R 105	7.00
9	Heavy Motor Vehicle Fire	490	R 524	7.00
10	Motor vehicle, motor bike, trailer with content	197	R 211	7.00
11	Train	922	R 987	7.00
12	Lamp or electrical poles	197	R 211	7.00
13	Transformers	490	R 524	7.00
14	Tyres or Stacks of tyres	1958	R 2 095	7.00
15	Water used per Kilo litre	20	R 21	7.00
15	Where damping down is nessesary	392	R 419	7.00
B	Personnel			
1	Per Senior Officer(DIV OFF & ABOVE)	172	R 184	7.00
2	Per Officer	132	R 141	7.00
3	Per Senior Fireman	106	R 113	7.00
4	Per Junior Fireman	75	R 80	7.00
	(Times above to be calculated from the time that the personnel left the station until the fire has been reported as extinguised)			
C	Fire Vehicles - Per Vehicle	985	R 1 054	7.00
	Fire Vehicles to be calculated per hour or part there off from the time the vehicle has been dispatch until the fire has been reported as extinguised			
D	Material used- Foam per liter			
	Real cost of the fire extinguishing material used Silvex	87	R 93	7.00
	including VAT and as certified by the Chief Fire Hi-Exp	70	R 75	7.00
	Officer plus 20% Flame Block	50	R 54	7.00
2	GRASS-, BUSH- AND RUBBISH FIRES			
A	Call out fee - Calculate the flat rate			
1	Grass fires - Flat rate (Sedibeng) per call	1374	R 1 470	7.00
2	Rubbish fires- Flat rate(Sedibeng) Per call	1374	R 1 470	7.00
3	Grass fires - Flat rate (residential) per call - account sent to owner	1374	R 1 470	7.00
5	Rubbish fires- Flat rate(Residential) Per call- Account sent to owner	1374	R 1 470	7.00
7	Bales of feed or Hey stacks	1958	R 2 095	7.00
8	Where dumping down is nessesary	392	R 419	7.00
3	HAZARDOUS MATERIAL INCIDENTS			
	OIL SPILLAGES ECT			
A	Call out fee	1958	R 2 095	7.00
B	Personnel			
1	Per Senior Officer	172	R 184	7.00
2	Per Officer	132	R 141	7.00
3	Per Senior Fireman	106	R 113	7.00
4	Per Junior Fireman	75	R 80	7.00
C	Vehicles - Per Vehicle	985	R 1 054	7.00
	Fire Vehicles to be calculated per hour or part there off from the time the vehicle has been dispatch until the service is reported to be completed			

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ITEM	DESCRIPTION Tarrifs for Protection Services-(Fire) for 2016/2017	2015/2016	2016/2017	PERCENTAGE INCREASE %
1	Per kilometer (Traveled to and from the incident per utility vehicle) (AA Tarifs)	5	R 5	7.00
2	Per portable pump (Real working time of pump per hour)	98	R 105	7.00
3	Per Fire hose (Per hour or part thereof)	21	R 22	7.00
4	Per ladder used per call	98	R 105	7.00
4	PROTECTION SERVICES (STANDBY SERVICES)			
	Where the presence of the Fire department is compulsary with Fire Vehicle and crew the company responsible for the situation will be liable for the account			
A	**Call out fee**	985	R 1 054	7.00
B	**Personnel**			
1	Per Senior Officer	172	R 184	7.00
2	Per Officer	132	R 141	7.00
3	Per Senior Fireman	106	R 113	7.00
4	Per Junior Fireman	75	R 80	7.00
C	**Vehicles - Per Vehicle**	985	R 1 054	7.00
	Fire Vehicles to be calculated per hour or part there off from the time the vehicle has been dispatch until the service is reported to be completed			
1	Per kilometer (Traveled to and from the incident per utility vehicle) (AA tarifs)	5	R 5	7.00
2	Per portable pump (Real working time of pump per hour)	98	R 105	7.00
3	Per Fire hose (Per hour or part thereof)	21	R 22	7.00
4	Per ladder used per call	98	R 105	7.00
5	FILLING OF SWIMMING POOLS AND WATER TANKS			
1	Flate rate of:	1500	R 1 605	7.00
2	**Swimming Pools**	1500	R 1 605	7.00
3	**Water tanks drinking water less than 6kl charge per kl**	20	R 21	7.00
4	**Water tanks drinking water more than 6kl charge per flate rate**	1500	R 1 605	7.00
5	**Water per Kilo Litre**	20	R 21	7.00
6	**Assistng FPA in Combating Fires**			
1	**Reserviours,Dams, rivers Ect realating to assist in grass fire combatting no charge for the FPA**	0		0
7	OTHER SERVICES			
A	**Pumping of water from property:**			
1	1) Light pump with a capacity of up to 1125 1/min, per hour or part thereof	738	R 790	7.00
2	2) Medium pump with a capacity of up to 2250 1/min, per hour or part thereof	985	R 1 054	7.00
3	3) Heavy pump with a capacity of up to 4500 1/min, per hour or part thereof	985	R 1 054	7.00
4	Per Officer	132	R 141	7.00
5	Per Senior Fireman	106	R 113	7.00
6	Per Junior Fireman	75	R 80	7.00
B	**Using Compressor per hour or part thereof**	108	R 116	7.00
1	Per Officer	132	R 141	7.00
2	Per Senior Fireman	106	R 113	7.00
3	Per Junior Fireman	75	R 80	7.00
8	Any other duty not mentioned under item 6			

MIDVAAL LOCAL MUNICIPALITY
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ITEM	DESCRIPTION Tarrifs for Protection Services-(Fire) for 2016/2017	2015/2016	2016/2017	PERCENTAGE INCREASE %
A	**Call out Fee**	197	R 211	7.00
B	**Personnel**			
	Per Officer	132	R 141	7.00
	Per Senior Fireman	106	R 113	7.00
	Per Junior Fireman	75	R 80	7.00
c	**Vehicles - Per Vehicle**	738	R 790	7.00
	Fire Vehicles to be calculated per hour or part there off from the time the vehicle has been dispatch until the service is reported to be completed			
	Per kilometer (Traveled to and from the incident per utility vehicle) (AA tarifs)	5	R 5	7.00
9	**Firebreaks - where businesses and community needs Fire Breaks**			
1	Flate Rate	413	R 442	7.00
2	Where the services of a Fire pump is needed- Flat Rate	413	R 442	7.00
10	**SPECIAL EVENTS**			
	When a Fire Vehicle and Crew are required for standby purposes			
1	**CALL OUT FEE PER EVENT**	985	R 1 054	7.00
2	**FIRE VEHICLE**	985	R 1 054	7.00
3	**PER OFFICER**	132	R 141	7.00
4	**PER SENIOR FIRE FIGHTER**	106	R 113	7.00
5	**PER JUNIOR FIRE FIGHTER**	75	R 80	7.00
6	**First hour normal call out fee, fire vehicle and personnel fees apply there after they are calculated at 10% per hour**			
11	**FIRE SAFETY**			
A	**Inspection on request(limited to two inspections)**			
1	Certificate of Compliance - Fire Safety Requirements	197	R 211	7.00
2	Residential	146	R 156	7.00
3	Institutions	146	R 156	7.00
4	Public Assembly	146	R 156	7.00
5	Commercial	197	R 211	7.00
6	Storage	197	R 211	7.00
7	Industry	197	R 211	7.00
8	Fire Work Display / Storage	197	R 211	7.00
9	Per kilometer (Traveled to and from the incident per utility vehicle (AA Tarifs)	5	R 5	7.00
10	Inspection on request	197	R 211	7.00
11	50% payable on re issue of Certificate of compliance			
B	**Re-inspection of premises. After two inspections - per re-inspection**			
1	Trade Licenses/Certificate of Compliance			
2	Residential	197	R 211	7.00
3	Institutions	146	R 156	7.00
4	Public Assembly	146	R 156	7.00
5	Commercial	197	R 211	7.00
6	Storage	197	R 211	7.00
7	Industry	197	R 211	7.00
8	Fire Work Display / Storage	197	R 211	7.00
C	**Consultation Evaluation of Fire plans/ Advice**			
1	Trade Licenses/certificate of compliance	197	R 211	7.00
2	Residential	146	R 156	7.00
3	Institutions	146	R 156	7.00
4	Public Assembly	197	R 211	7.00
5	Commercial	197	R 211	7.00
6	Storage	197	R 211	7.00
7	Industry	197	R 211	7.00
D	**Compiling & Issuing of :**			
1	Fire Work Display / Storage	197	R 211	7.00
2	Compliance Certificate	197	R 211	7.00
3	Occupancy Certificate	197	R 211	7.00
4	Inspection on request	197	R 211	7.00
5	Special event Clearance Certificate	192	R 205	7.00
6	Km travelled to and from (AA Tarifs)	5	R 5	7.00

ITEM	DESCRIPTION Tarrifs for Protection Services-(Fire) for 2016/2017	2015/2016	2016/2017	PERCENTAGE INCREASE %
E	**Transport permits- Issuing of certificates**			
	In respect of quantiries in E1-E5			
	In respect of quantities			
1	Up to including 2500 liters	98	R 105	7.00
2	Up to including 5000 liters	138	R 148	7.00
3	Up to including 25 000 liters	213	R 228	7.00
4	Up to including 50 000 liters	293	R 314	7.00
5	Exceeding 50 000 liters	322	R 345	7.00
6	Per kilometer (Traveled to and from the incident per utility vehicle (AA Tariffs)	5	R 5	7.00
7	Inspection on request	197	R 211	7.00
8	50% payable on re issue of transport permits			
F	**Certificate of Registration Flammable liquids/Gas**			
	Class:0, I ,II,III - Issuing of certificates of registration			
1	Up to including 2500 liters	117	R 125	7.00
2	Up to including 5000 liters	233	R 249	7.00
3	Up to including 25 000 liters	1172	R 1 254	7.00
4	Up to including 50 000 liters	2347	R 2 511	7.00
5	up to including 100 000 liters	2635	R 2 819	7.00
6	Bulk Depots exceeding 100 000	2960	R 3 167	7.00
7	Per Spray Booth	117	R 125	7.00
8	Per Flammable liquid Store	117	R 125	7.00
9	Per Spray Booth	117	R 125	7.00
10	Per Flammable liquid / PaintStore	117	R 125	7.00
11	Per kilometer (Traveled to and from the incident per utility vehicle (AA Tariffs)	5	R 5	7.00
12	Inspection on request	197	R 211	7.00
13	50% payable on re issue of Certificate of registration			
G	FIRE RISK AND HEALTH & SAFETY ASSESSMENTS			
1	Fire Risk Assessment([PER HOUR)	510	R 546	7.00
2	Health & Safety Gap analysis(PER HOUR)	510	R 546	7.00
3	Fire Risk & Health and Safety analysis(PER DAY)	4231	R 4 527	7.00
H	COMPILING /PRINT REPORT			
1	Emergency Preparedeness (evacuations)	364	R 389	7.00
2	Fire Risk Assessment	572	R 612	7.00
3	Health & Safety Gap analysis	572	R 612	7.00
4	Fire Risk & Health and Safety analysis	572	R 612	7.00
I	FIRE REPORT PUBLIC & INSURANCE			
1	Fire Investigation cause and origin determination full report per hour	364	R 389	7.00
2	PRELIMANARY FIRE REPORT	92	R 98	7.00
3	Compiling /print report full Fire investigation	572	R 612	7.00

ED Protection:E.Lensley

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Protection Services: Traffic Department	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL INCREASE 7 %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016		
1	Attendance of Traffic Officer/s per occasion for an hour or part thereof + vehicle	R 82.00	R 88.00
2	For an hour or part thereof after hours at time and half (@ 1-1/2) and vehicle	R 131.00	R 140.00
3	Attendance of Traffic Officer/s during public holidays/Sundays. Double time (x2) + vehicle	R 175.00	R 187.00
4	Patrol vehicle attendance of patrol for an hour or part thereof	R 458.00	R 490.00
5	Towing fee cost plus 10% to defray handling costs:		
	Storage fees for impounded vehicles per day	R 117.00	R 125.00
6	Copies of accident report	R 157.00	R 168.00
7	Traffic escorts per hour or part thereof		
	Funerals	No charge	No charge
	Abnormal vehicles: Vehicle cost + km traveling @ R4.30 per km	R 458.00	R 490.00
8	Trade license:		
	Business premises (once off)	R 380.00	R 407.00
	Food caravan	R 262.00	R 280.00
	Monthly subscription	R 98.00	R 105.00
	Health facilities or entertainment	R 235.00	R 251.00
	Providing massage	R 392.00	R 419.00
	Keeping three or more snooker/billiard tables/s	R 295.00	R 316.00
	Night club	R 588.00	R 629.00
	Cinema and theatre	R 295.00	R 316.00
	Issuing of duplicates of licenses:		
	Premises	R 245.00	R 262.00
	Food caravan	R 131.00	R 140.00
	Amending or revoking licensing conditions:		
	Premises	R 245.00	R 262.00
	Food caravan	R 131.00	R 140.00
9	Temporary road closure:		
	Filming	R 458.00	R 490.00
	Flea markets	R 458.00	R 490.00
10	Hawkers license/application:		
	CBD	R 262.00	R 280.00
	Outside areas	R 197.00	R 211.00
	Monthly subscription:		
	CBD	R 73.00	R 78.00
	Outside areas	R 59.00	R 63.00
	Hawking at pension pay point (per day)	R 32.00	R 34.00
	Impounding fee	R 286.00	R 306.00
	Storage fee consumable	R 82.00	R 88.00
	Storage fee non-consumable	R 82.00	R 88.00
	Traveling distance per km from where impound takes place to Office	R 7.00	R 8.00
	Posters impunded	R 33.00	R 35.00
11	**Charges payable for mobile signs**		
11.1	Aerial signs:		
	Aerial signs per 24 hours or part thereof, per aerial sign	R 235.00	R 251.00
12	**Trailer advertisement**		
12.1	Single sided trailer advetisement for the first square metre or part thereof	R 249.00	R 266.00
	Thereafter for each square metre or part thereof per month	R 22.00	R 24.00
12.2	Double sided trailer signs on which identical advertisements appear	R 294.00	R 315.00
	For the first square metre or part thereof of the advertisement area, thereafter for each square metre or part thereof per month	R 33.00	R 35.00

ITEM	DESCRIPTION Protection Services: Traffic Department	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL
12.3	Signs on trailers on which advertisements of different organizations appear		
	For the first square metre or part thereof the advertisement area, therafter for each square metre or part thereof per organization per month	R 249.00 R 22.00	R 266.00 R 24.00
13	Posters		
13.1	Posters or any placard advertising any product or services or announcing the sale of goods.		
	Deposit (Refundable)	R 82.00	R 88.00
	Rental	R 82.00	R 88.00
	Posters for National, Provincial and Local Government Election and activities	R 10 000.00	R 10 000.00
13.2	Advertising board/signs:		
	Registration fee per annum	R 386.00	R 413.00
	Sticker per board	R 7.00	R 8.00
	Outdoor advertising:		
	Banners - Loch Street - Rental (no deposit)	R 322.00	R 345.00
	Banner - Mimosa Street - Deposit and rental	R 322.00	R 345.00
	Banner application - Henley on Klip - Deposit and rental	R 322.00	R 345.00
	* Refundable deposit		

E. Lensley
Executive Director
Protection Services

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Grass Cutting of Vacant Stands	2015/2016 VAT INCL	2016/2017 VAT INCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Grass cutting up to 1 000 m²	1 750.00	1 872.50	7%
2	Grass cutting over 1 000 m²	600.00	642.00	7%

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MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Swimming Pool Tariffs	2015/2016 VAT INCL	2016/2017 VAT INCL	PERCENTAGE INCREASE %

DETERMINATION CHARGES PAYABLE IN TERMS OF STANDARD PUBLIC AMMENTIES BY-LAWS: SCHEDULE 6

THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016
(Children under 5 years: Free (must be accompanied by an Adult)

1	Single Admission Ticket: Adult	9.00	9.60	7%
2	Single Admission Ticket: Scholars	6.50	6.95	7%
3	Season Tickets for School Groups (Monday - Friday: 10h00 to 14h00)	1 145.00	1 225.15	7%
4	Monthly Tickets: Adults	86.50	92.50	7%
5	Monthly Tickets: Scholars	46.00	49.00	7%
6	Clubs-Diving (Weekends: Sat 07h00 - 10h00 and Sun 07h00 - 12h00	425.00	454.75	7%
7	Clubs Hockey: Weekdays: Monday to Friday 19h00 - 22h00	435.00	465.45	7%
8	Clubs-Swimming Club: Weekdays: Monday to Friday 16h00 - 17h30	435.00	465.45	7%
9	Once off usage of Swimming Pool (Irregular Hours)	1 145.00	1 225.15	7%

Mondays Closed
Tuesdays to Saturdays and Public Holidays: 10h00 - 18h00
Sundays 12h00 to 18h00

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MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Cemeteries: Meyerton ; Old Kookrus & Riversdal	2015/2016 VAT INCL	2016/2017 VAT INCL	PERCENTAGE INCREASE %

THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016

1	Plot Reservation	418.00	447.26	7%
2	Transferral Rights	418.00	447.26	7%
3	Permit: Headstone & Monumental Section	418.00	447.26	7%
4	Ashes Burial or Scattered	418.00	447.26	7%
5	Niché	1 128.00	1 206.96	7%
6	Exhumation	5 531.00	5 918.17	7%

Weekday Openings & Re-openings (Monday to Friday)

Monumental

1	Child Size	1 671.00	1 787.97	7%
2	Standard Opening & Re-Openings - 6ft	3 151.00	3 371.57	7%
3	8ft Opening & Re-Opening	3 872.00	4 143.04	7%
4	Casket Opening & Re-Openings	3 872.00	4 143.04	7%
5	Casket, 8ft Opening & Re-Openings	4 592.00	4 913.44	7%

Headstone

1	Child Size	1 351.00	1 445.57	7%
2	Standard Opening & Re-Openings - 6ft	1 582.00	1 692.74	7%
3	8ft Opening & Re-Opening	2 303.00	2 464.21	7%
4	Casket Opening & Re-Openings	2 303.00	2 464.21	7%
5	Casket, 8ft Opening & Re-Openings	3 022.00	3 233.54	7%

Weekend Openings & Re-Openings (Saterday & Sunday)

Monumental

1	Child Size	3 173.00	3 395.11	7%
2	Standard Opening & Re-Openings - 6ft	3 701.00	3 960.07	7%
3	8ft Opening & Re-Opening	4 382.00	4 688.74	7%
4	Casket Opening & Re-Openings	4 382.00	4 688.74	7%
5	Casket, 8ft Opening & Re-Openings	5 060.00	5 414.20	7%

Headstone

1	Child Size	3 041.00	3 253.87	7%
2	Standard Opening & Re-Openings - 6ft	3 203.00	3 427.21	7%
3	8ft Opening & Re-Opening	3 924.00	4 198.68	7%
4	Casket Opening & Re-Openings	3 924.00	4 198.68	7%
5	Casket, 8ft Opening & Re-Openings	4 643.00	4 968.01	7%

PLEASE NOTE TARIFF FOR NON-RESIDENT IS 30 % ADDED ON TO NORMAL FEE

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MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Cemeteries: Meyerton South & Kookrus New - HEADSTONE ONLY	2015/2016 [R] VAT INCL	2016/2017 [R] VAT INCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Plot Reservation	418.00	447.26	7%
2	Transferral Rights	418.00	447.26	7%
3	Permit: Headstone & Monumental Section	418.00	447.26	7%
4	Ashes Burial or Scattered	418.00	447.26	7%
5	Indigent	579.00	619.53	7%
6	Pauper	579.00	619.53	7%
7	Exhumation	5 531.00	5 918.17	7%
	Weekday Openings & Re-openings (Monday to Friday) Headstone only			
1	Child Size	553.00	591.71	7%
2	Standard Opening & Re-Openings - 6ft	650.00	695.50	7%
3	8ft Opening & Re-Opening	1 403.00	1 501.21	7%
4	Casket Opening & Re-Openings	1 403.00	1 501.21	7%
5	Casket, 8ft Opening & Re-Openings	2 122.00	2 270.54	7%
	Weekend Openings & Re-Openings (Saterday & Sundays) Headstone Only			
1	Child Size	1 203.00	1 287.21	7%
2	Standard Opening & Re-Openings - 6ft	1 351.00	1 445.57	7%
3	8ft Opening & Re-Opening	2 071.00	2 215.97	7%
4	Casket Opening & Re-Openings	2 071.00	2 215.97	7%
5	Casket, 8ft Opening & Re-Openings	2 791.00	2 986.37	7%

PLEASE NOTE TARIFF FOR NON-RESIDENT IS 30 % ADDED ON TO NORMAL FEE

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MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION ISSUING OF CERTIFICATES	2015/2016 [R] VAT Incl	2016/2017 [R] VAT Incl	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Copies of Voters roll od any Ward, for each copy	540	577.8	7.00
2	Copies of valuation roll, per copy	465	498	7.10
3	Any certificate in terms of the Local Government Ordinance, 1939, or any other Ordinance applicable to the Council, each:	53	57	7.55
4	The furnishing, in writing in accordance with the records of the Council of any information not provided for in these tariffs relating to the properties situated within the municipality, including the search of the name or address or both of the owner, according to the written inquiry in the manner determined by the Municipal Manager from time to time, each:	36	38.5	6.94
5	Inspection of any deed, document or diagram or any relative	36	38.5	6.94
6	Endorsements on declaration by purchaser forms, each	46.5	49.8	7.10
7	For any certificate, information, extract from or perusal of a document or record for which no explicit provision has been made in these tariffs, each:	54	57.8	7.04
8	Minutes of the Council Meetings including the Budget: provided singular extracts only will entail a search fee and cost per page each:	366	392	7.10
9	Alphabetical numerical computer printed address lists, each	540	577.8	7.00
	Alphabetical numerical address lists, each Compact Disk	171	183	7.02
10	Photocopies at one of the printing offices, each:			
	Size A4	4	4.3	7.50
	Size A3	6	6.4	6.67
11	Photocopies of Council documents, Size A4:	4	4.3	7.50
	Photocopies of Council documents, Size A3:	6	6.4	6.67
12	Requests for Access/ Information in terms of promotion of Access to information Act, 2000:			
	Access fee	48	51.4	7.08
	Search fee	48	51.4	7.08
	Copy charges	As above		

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

04/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Midvaal Libraries	2015/2016 VAT INCL	2016/2017 VAT INCL	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Adult Membership - Midvaal Residents	Free	Free	
2	Adult Membership - Non-Midvaal Residents	65.00	69.50	7.00
3	Child Membership - Midvaal Residents	Free	Free	0.00
4	Child Membership - Non-Midvaal Residents	33.00	36.50	7.00
5	Family Membership - Midvaal Residents	Free	Free	0.00
6	Family Membership - Non-Midvaal Residents	130.00	139.00	7.00
7	Pensioners - Over 60	Free	Free	0.00
8	Block Loans (Schools/Home Based Schools)	Free	Free	0.00
9	Fines (Books, Videos, CDs etc) per item per week or part thereof	1.20	1.30	7.00
10	Media Lost Items	Replacement value		0.00
11	Lost User Cards	22.00	24.00	7.00
12	Photocopies A4 Black & White	0.70	0.80	7.00
13	Photocopies A4 Coloured	5.50	6.00	7.00
14	Photocopies A3 Black & White	2.00	2.20	7.00
15	Photocopies A3 Coloured	11.00	12.00	7.00
16	Fax transmissions local calls (016 & 0860) per page	4.50	5.00	7.00
17	Fax transmissions Long distance & 0861-0864 per page	5.50	6.00	7.00
18	Fax transmissions - fax to email & cellphones (0865-0869/082/072/083/07	11.00	12.00	7.00
19	Fax transmissions received per page	4.50	5.00	7.00
20	Computer printouts per page: black & white	4.50	5.00	7.00
21	Computer printouts per page: coloured	5.50	6.00	7.00
22	Hiring of Activity Room (Meyerton, Randvaal & De Deur only) 8 AM-12 PM OR 1 PM-5PM		240 with deposit of 120	7.00
23	Scan to email	R4.00 (maximum of 10 pages per transmission)	R5.00 (maximum of 10 pages per transmission)	

PP
04/05/16

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

FINANCE SUNDRY TARIFFS EFFECTIVE FROM 1 JULY 2016

ITEM	DESCRIPTION	2015/2016	2016/2017	PERCENTAGE	
		EXCL VAT	EXCL VAT	INCREASE %	Incl VAT
1.	Warning Notices (disconnection notice hand delivered)	108.00	115.56	7.00	131.74
2.	Final Notices (handover to attorney - posted to customer)	37.80	40.45	7.00	46.11
3.	Admin Fees Arrear account Water and Elec	486.00	486.00	0.00	554.04
4.	Admin Fees Arrear account Water	486.00	486.00	0.00	554.04
5.	Admin Fees Arrear account Elec	486.00	486.00	0.00	554.04
6.	Confirmation of disconnection status	New	40.45	0.00	46.11
7.	Dishonoured Cheque: Bank Rate	14.04	120.00	754.70	136.80
8.	Refer to Drawer Cheque: Bank rate	83.16	120.00	44.30	136.80
9.	Post Dated Cheque: Bank Rate	64.80	120.00	85.19	136.80
10.	Printing and mailing of Accounts	5.50	5.89	7.00	6.71
11.	Assessment Rates Admin Fee (requesting clearance figures)	38.13	40.80	7.00	46.52
12.	Clearance Certificate	56.62	60.59	7.00	69.07
13.	Valuation Certificate	26.58	28.44	7.00	32.42
14.	Unauthorised Consumption Admin Levy (illegal connection)	1944.00	3 080.00	58.44	3 511.20
15.	Meter reading on request of customer	112.32	120.18	7.00	137.01
16.	Printed Bid Document Fees	270.00	289.47	7.21	330.00
17.	E-mailed Bid Document Fees	0.00	0.00	0.00	-
18.	Interest on arrears. Prime rate as at				-
	1st of July 2016 Plus 2%				

All abovementioned Tariffs excludes VAT

A van Schalkwyk
Executive Director: Finance

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL LOCAL MUNICIPALITY

ITEM	DESCRIPTION Tariffs Rental of Facilities	2015/2016	2016/2017	PERCENTAGE INCREASE %
	THE TARIFFS LISTED BELOW ARE VALID FROM 1 JULY 2016			
1	Standard refundable deposit for Cleaning and breakage	450	482	7%
2	Balls, Dance Parties, Social and Similar Functions From 08h00 to 24h00	345	369	7%
3	Concerts and Films	230	246	7%
4	Bazaars, fun-fairs, selling and promotions, per occasion	230	246	7%
5	Church Services and non-political meetings	230	246	7%
6	Political meetings and gatherings	230	246	7%
7	Gatherings/functions is support of a religion, educationa and bona fide registered charitable organisations - provided/written application is approved	Discount of 25%	Discount of 25%	
8	Hiring of halls for folk dance practices, balled or any other cultural group as well as badminton, karate and boxing or any other sporting code that falls under the control of a Local Amateur Sports Club, with the understanding that the use of the hall not be to the disadvantage of any other: Per month of maximum use 3 x per week for 2 hour sessions. Fee payable per month	290	310	7%
9	Use of the hall for municipal and state gatherings	0	0	

Note: No Chairs and Tables Are Available At The Sicelo and Bantu Bonke Halls

pp 04/05/16

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

SECTION THREE: BUDGET RELATED POLICIES



ANNEXURE "E"





MIDVAAL
LOCAL MUNICIPALITY

TARIFF BY-LAW

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
TARIFF BY-LAW

To give effect to the implementation of the Midvaal Local Municipality's individual tariff policies and to provide for matters incidental thereto.

Preamble

1. Section 229(1) of the Constitution of the Republic of South Africa authorizes a municipality to impose

 (a) Rates on property and surcharges on fees for services provided by or on behalf of the municipal, and

 (b) If authorized by national legislation, other taxes, levies and duties.

2. In terms of section 75A of the Systems Act, 32 of 2000, a municipality may:

 (a) Levy and recover fees, charges or tariffs in respect of any function or services of the municipality, and

 (b) Recover collection charges and interest on any outstanding debt.

3. In terms of section 74(1) of the Systems Act, 32 of 2000, a municipal council must adopt and implement a tariff policy on the levying of fees for a municipal service provided by the municipality or by way of services delivery agreements and which complies with the provisions of the Systems Act, the Local Government Municipal Finance Management Act, 53 of 2003 and any other applicable legislation.

4. In terms of section 75(1) of the Systems Act, 32 of 2000, a municipal council must adopt by-laws to give effect to the implementation and enforcement of its tariff policies.

5. In terms of section 75(2) of the Systems Act, 32 of 2000, by-laws adopted in terms of subsection 75(1) may differentiate between different categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount to unfair discrimination.



BE IT THEREFORE ENACTED by the Council of the Midvaal Local Municipality, as follows:-

Definitions

In this By-Law any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in these By-laws, and unless the context indicates otherwise—

"**Council"** means the Council of the Midvaal Local Municipality;

"**Credit Control and Debt Collection By-law and policy"** means the Credit Control and Debt Collection Policy as required in terms of section 96(b) and 97 and 98 of the Local Government: Municipal Systems Act, Act 32 of 2000;

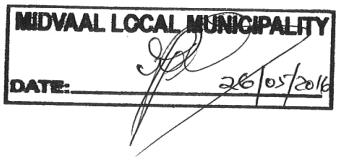
"Tariff" means fees, charges or any other tariffs levied by the council in respect of any function or service provided by the Council, excluding rates levied by the council in terms of the Local Government Municipal: Property Rates Act; Act 6 of 2004;

"Tariff policy" means a tariff policy adopted by Council in terms of this By-law.

1. Guiding principles in the determination of tariffs.

In the determination of tariffs the Council shall be guided by the following principles –

i. Tariffs shall be equitable and affordable in that the amount due for municipal services should generally be in proportion to their use of that service;
ii. Tariffs shall support national macro-economic policies and shall incorporate visions, strategies and economic policies of the Republic of South Africa
iii. Tariffs shall be cost effective and cost reflective and should reflect the cost reasonably associated with rendering municipal services, including capital, operating, maintenance, administration, replacement costs and financing charges;
iv. Tariffs shall promote the sustainability of the provision of municipal services.



2. Application of By-law

This by-law shall only apply to tariffs applicable to the Council and municipal entities in respect of which the municipality is the parent municipality for –

Fees, surcharges on fees, charges and tariffs in respect of municipal services, such as –

i. provision of water;
ii. refuse removal;
iii. sewerage;
iv. removal and purification of sewerage;
v. electricity consumption;
vi. municipal services provided through prepaid meters.
vii. all other related costs for services rendered in terms of the service
viii. interest which has accrued or will accrue in respect of money due and payable to the Council;
ix. collection charges in those cases where the Council is responsible for

(aa) the rendering of municipal accounts in respect of any one or more of the municipal services;

(bb) the recovery of amounts due and payable in respect thereof, irrespective whether the municipal services, or any of them, are provided by the Council itself or by a service utility with which it has concluded a service provider agreement to provide a service on the municipality's behalf.

3. Adoption and implementation of Tariff Policy

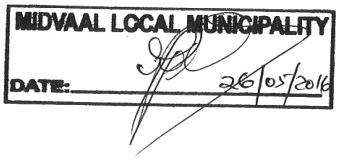
The council shall adopt and implement a tariff policy on the levying of fees for a municipal service provided by the council or by way of service delivery agreements which complies with the provisions of the Local Government: Municipal Systems Act, 32 of 2000, the Local Government Municipal Finance Management Act, 56 of 2003 and any other applicable legislation.

4. Enforcement of Tariff Policy

The Council's tariff policy shall be enforced through the Credit Control and Debt Collection By-Law and policy and any further enforcement mechanism stipulated in the Council's tariff policy.

5. Short title and commencement

This By-law is the Tariff By-law, and takes effect on 1 July 2016.



ANNEXURE "F"





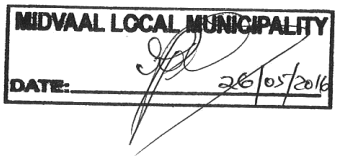
MIDVAAL
LOCAL MUNICIPALITY

TARIFF POLICY

2016/2017 FINANCIAL YEAR

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ABBREVIATIONS

MLM	Midvaal Local Municipality
AO	Accounting Officer
CFO	Chief Financial Officer
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
PPE	Property, Plant and Equipment
SCM	Supply Chain Management
VAT	Value Added Tax
IBT	Inclining Block Tariff
kWh	Kilowatt per Hour (Kilowatt Hour)
KVA	Kilowatt Ampere
KL	Kilolitre
c/kWh	Cent per Kilowatt Hour
R/kWh	Rand per Kilowatt Hour

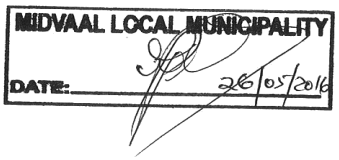


1. PURPOSE OF THIS DOCUMENT

Apart from meeting legislative requirements, this policy also emanates from the objectives determined in Council's anti-corruption policy.

The purpose of this tariff policy is to prescribe the accounting and administrative policies and procedures relating to the determining and levying of tariffs by the Midvaal Local Municipality.

The Municipality should perform the procedures set out in this policy to ensure the effective planning and management of tariffs. In setting its annual tariffs the council shall at all times take due cognisance of the tariffs applicable elsewhere in the economic region, and of the impact which its own tariffs may have on local economic development.



2. DEFINITIONS

"Accommodation" means accommodation in an accommodation establishment, a room, dwelling / house or second dwelling unit, self-catering room, self-catering apartment or free standing building let to transient guests consisting of three or more lettable units.

"Accommodation Establishments" – consists of one or more of the following lettable types of accommodation, consisting of three or more lettable units –

(a) "Camping" (informal temporary accommodation in a unique environment) is defined by a property used for erection of tents or other temporary structures for temporary accommodation for visitors or holiday-makers, which includes ablution, cooking and other facilities that are reasonably and ordinarily related to camping , for use of such visitors, and includes a caravan park, whether publicly or privately owned, but which excludes the alienation of land on the basis of time sharing, sectional title share blocks or individual subdivision; and excludes resort accommodation or mobile homes;

(b) "Bed and Breakfast" (accommodation in a dwelling-house or second dwelling unit for transient guests) is defined by a dwelling-house or second dwelling in which the owner of the dwelling supplies lodging and meals for compensation to transient guests who have permanent residence elsewhere; provided that the primary use of the dwelling-house concerned shall remain for the living accommodation of a single family and where not more than 3 guest rooms are provided;

(c) "Guest House" (accommodation in a dwelling-house or second dwelling unit for transient guests) is defined by a dwelling-house (with a maximum of 10 rooms) or second dwelling which is used for the purpose of supplying lodging and meals to transient guests for compensation, in an establishment which exceeds the restrictions of a bed and breakfast establishment and may include business meetings, training sessions and conference facilities for resident guests;

(d) "Self catering Accommodation" (accommodation for non-permanent residents and transient guests) is defined by a house, cottage, chalet, bungalow, flat, studio, apartment, villa, or similar accommodation where facilities and equipment are provided for guests to cater for themselves. The facilities should be adequate to cater for the maximum advertised number of residents the facility can accommodate;

MIDVAAL LOCAL MUNICIPALITY
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(e) “Self-catering Apartments” (accommodation for non-permanent residents and transient guests) is defined by a building or group of buildings consisting of separate accommodation units, each incorporating a kitchen/-ette facility, and which may include other communal facilities for the use of transient guests, together with outbuildings as are normally used therewith; which are rented for residential purposes and may include holiday flats; but does not include a hotel, dwelling-house, second dwelling or group house;

(f) “Backpackers Accommodation” (accommodation and communal facilities in a building or free standing buildings for transient guests) is defined by a building where lodging is provided, and may incorporate cooking dining and communal facilities for the use of lodgers, together with such outbuildings as are normally used therewith and includes a building in which dormitories/rooms/beds are rented for residential purposes, youth hostel, and backpackers’ lodge; but does not include a hotel, dwelling house, second dwelling or group house;

(g) “Boarding House” a dwelling–house or second dwelling which is used for the purpose of supplying lodging with or without meals or self-catering to non-permanent/permanent residents for compensation; provided that the primary use of the dwelling-house shall remain for the living accommodation of a single family;

"Account" means an account rendered specifying charges for municipal services provided by the **Municipality**, or any authorised and contracted service provider, and which account may include assessment rates levies;

“Accounting Officer” means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act;

“Annual Budget” shall mean the budget approved by the municipal council for any particular financial year, and shall include any adjustments to such budget;

“Annually” meansonce every financial year;



"Arrangement" means a written agreement entered into between the Municipality and the customer where specific repayment parameters are agreed to. Such arrangement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act but is deemed to be Incidental Credit as envisaged in terms of section 4(6)(b) read with section 5(2) and (3) of the National Credit Act;

"Arrears" means those rates and service charges that have not been paid by the due date and for which no arrangement has been made;

"Authorised Representative" means a person or instance legally appointed by the Municipality to act or to fulfill a duty on its behalf;

"Basic Municipal Services" shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment;

"Billing Date" means the date upon which the monthly statement is generated and debited to the customer's account;



"Business and Commercial Property" means -

(a) property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or

(b) property on which the administration of the business of private or public entities take place.

"By-law" shall mean legislation passed by the council of the Municipality, and which shall be binding on the Municipality and on the persons and institutions to which it applies;

"Calendar year" shall mean 12 consecutive months of a financial year(s);

"Category" –

(a) in relation to a property, means a category of properties determined in terms of section 8(2) of the Municipal Property Rates Act;

(b) in relation to the owners of property, means a category of owners determined in terms of section 15(2) of the Municipal Property Rates Act.

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee;

“Consumer Price Index” shall mean the CPIX as determined and gazetted from time to time by the South African Bureau of Statistics;

"Consolidated Account" means an account which is a consolidation of any separate accounts of a person who is liable for payment to the Municipality;

"Council" means the Council of the Midvaal Local Municipality;

“Councillor” shall mean a member of the Council of the Municipality;

"Credit Control" means all the functions relating to the collection of monies owed by ratepayers and the users of municipal services;

"Customer" means the occupier of any premises to which the Municipality has agreed to supply or is actually supplying municipal services, or if no occupier can be identified or located, then the owner of the premises and includes any customer of the Municipality;

"Day / Days" means calendar days, inclusive of Saturdays, Sundays and public holidays;

"Debt Collectors" means an external person or entity appointed by the Municipality to collect monies due and payable to the Municipality, subject to the conditions contained herein;

"Defaulter" means any person who owes arrears to the Municipality;

"Delivery Date" shall mean the date on which the periodic account is delivered to the customer or 3 days after **the** date the account was posted, whichever is the first;

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

"Director Income" Means the Senior Official in a division of the Municipality's Finance Department, overall responsible for the collection of monies owed to the Municipality and/or any other official to whom he/she has delegated duties and responsibilities in terms of this policy;

"Domestic Customer or User" of municipal services shall mean the person or household which municipal services are rendered in respect of "residential property" as defined below;

"Due Date" in relation to -

(a) rates due in respect of any immovable property, means:-

- the date for payment indicated on the account, in the case where rates are levied on a monthly basis are the 7th of the month; or

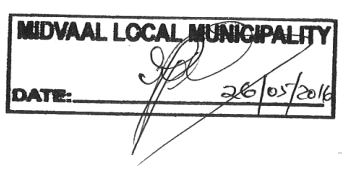
(b) should such day fall on a Saturday, Sunday or public holiday the due date will remain the 7th of the month.

"Dwelling" means a building, structure or place of shelter to live in or conduct business from;

"Electricity Charges" means service charges in respect of the provision of electricity;

"Farm Property or Small Holding used for agricultural purpose" – means property that is used for the cultivation of soils for purposes of planting and gathering in of crops; forestry in the context of the planting or growing of trees in a managed and structured fashion; the rearing of livestock and game or the propagation and harvesting of fish, but excludes the use of a property for the purpose of eco-tourism; and in the respect of property on which game is reared, trade or hunted, it excludes any portion that is used for commercial or business purposes. In this definition such properties could also be included within the urban edge of a town;

"Farm Property or Small Holding not used for any purpose" – means agricultural property or an agricultural zoned land unit which is not used for farming purposes, regardless of whether such portion of such property has a dwelling on it which is used as a dwelling and must be regarded as residential property



“Financial Year” shall mean the period starting from 1 July in any year and ending on 30 June of the following year;

"Immovable Property" also includes -

(a) an undivided share in immovable property, and

(b) any right in immovable property.

"Implementing Authority" means the Municipal Manager or his or her nominee, acting in terms of section 100 of the Local Government: Municipal Systems Act No. 32 of 2000;

"Indigent Customer" means the head of an indigent household:-

(a) who applied for and has been declared indigent in terms of Council's Indigent Support Policy for the provision of services from the Municipality; and

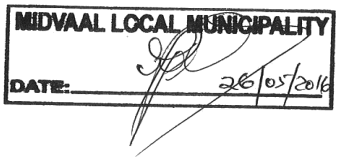
(b) who makes application for indigent support in terms of Council's Indigent Support Policy on behalf of all members of his or her household;

"Indigent Support Policy" means the Indigent Support Policy adopted by the Council of the Municipality;

"Indigent Support Programme" means a structured program for the provision of indigent support subsidies to qualifying indigent customers in terms of the Council's Indigent Support Policy;

“Integrated Development Plan” shall mean a plan formulated and approved as envisaged in Section 25 of the Municipal Systems Act 2000, as amended;

“Industrial Property” – means property used for construction, repair, trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, and includes any office or other accommodation on the same property, the use of which is incidental to such activity;



"Interest" means the charge levied on arrears, calculated as the prime rate, charged by the bank which holds the Municipality's primary bank account, plus two percent or such other percentage as may be determined by Council from time to time;

"Local Community" – in relation to the Municipality –

(a) means that body of persons comprising –

- the residents of the Municipality;
- the rate payers of the Municipality;
- any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the Municipality; and
- visitors and other people residing outside the Municipality, who, because of their presence in the Municipality, make use of services or facilities provided by the Municipality; and

(b) includes, more specifically, the poor and other deprived sections of such body of persons;

"Market Value" – in relation to a property, means the value of the property determined in accordance with section 46 of the Municipal Property Rates Act;



"Month" means one of twelve months of a calendar year;

"Monthly Average Consumption" means the monthly average consumption in respect of a property calculated on the basis of the average consumption over the preceding twelve months on the respective property or should it be a newly developed property a projected average consumption per month for a property in the Municipality having a similar sized development thereon;

"MultiplePurposes" – in relation to a property, means the use of a property for more than one purpose as intended in section 9 of the Municipal Property Rates Act;

"Municipality" or **"Municipal Area"** shall, where appropriate, mean the geographic area, determined in terms of the Local Government: Municipal Demarcation Act No. 27 of 1998 as the municipal area pertaining to the Municipality;

“the Municipality” means Midvaal Local Municipality;

“Municipal Council” or **“Council”** shall mean the municipal council of Midvaal Local Municipality as referred to in Section 157(1) of the Constitution;

"Municipal Pay Point" means any municipal office in the area of jurisdiction of the Municipality designated by Council for such purposes, or any such other places as the Chief Financial Officer may from time to time designate;

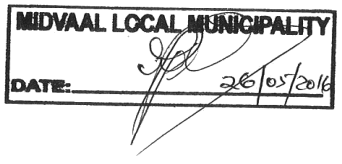
"Municipal Manager" means the Municipal Manager of the Midvaal Local Municipality or his or her nominee acting in terms of power delegated to him or her by the said Municipal Manager with the concurrence of the Council;

"Municipal Services" means services provided either by the Municipality, or by an external agent on behalf of the Municipality in terms of a service delivery agreement;

“Municipal Tariff” shall mean a tariff for services which the Municipality may set for the provision of a service to the local community, and may include a surcharge on such service.
Tariffs for major services shall mean tariffs set for the supply and consumption or usage of electricity, water, sewerage and refuse removal, and minor tariffs shall mean al other tariffs, charges, fees, rentals or fines levied or imposed by the Municipality in respect of other services supplied including services incidental to the provision of the major services;

"Occupier" means any person who occupies, controls or resides on any premises, or any part of any premises without regard to the title under which he or she so occupies it;

“Open Space” - means land that is used as a park, garden, for passive leisure or maintained in its natural state and that is zoned as open space;



"Owner" in relation to immovable property means -

(a) the person in whom is vested the legal title thereto provided that:-

- the lessee of immovable property which is leased for a period of not less than thirty years, whether the lease is registered or not, shall be deemed to be the owner thereof;

- (ii) the occupier of immovable property occupied under a service servitude or right analogous thereto, shall be deemed to be the owner thereof;

(b) if the owner is dead or insolvent or has assigned his or her estate for the benefit of his creditors, has been placed under curator ship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be, shall be deemed to be the owner thereof;

(c) if the owner is absent from the Republic or if his address is unknown to the Municipality, any person who as agent or otherwise receives or is entitled to receive the rent in respect of such property, or if the Municipality is unable to determine who such person is, the person who is entitled to the beneficial use of such property;

"Person" means a natural and juristic person, including any department of state, statutory bodies or foreign embassies;

"Premises" includes any piece of land, the external surface boundaries of which are delineated on:

(a) A general plan or diagram registered in terms of the Land Survey Act, (9 of 1927) or in terms of the Deed Registry Act, 47 of 1937; or

(b) A sectional plan registered in terms of the Sectional Titles Act, 95 of 1986, and which is situated within the area of jurisdiction of the Municipality.

"Prescribed" means prescribed by this policy and where applicable by Council or the Municipal Manager;

"Prescribed debt" means debt that becomes extinguished by prescription in terms of the Prescription Act 68 of 1969;

“Private Open Space” means land that is privately owned and used for practising of sport, play- or leisure facilities or used as a botanical garden, cemetery or nature area and which is joined as Private Open Space;

“Privately Owned Townships Serviced by the Owner” – means single properties (group housing or single residential erven), situated in an area not ordinarily being serviced by the

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Municipality, divided through subdivision or township establishment in (ten or more) full-title stands and/or sectional title units and where all rates-related services inclusive of installation and maintenance of streets, roads, sidewalks, lighting, storm water drainage facilities, parks and recreation facilities, are installed at the full cost of the developer and are rendered and maintained by the residents, Home owners association or management companies/ bodies of such estate;

"Property" – meansimmovable property registered under separate title in terms of the provisions of the Deeds Registries Act, 1937 (Act 47 of 1937) in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person and includes unregistered land if the right of ownership can be determined;

"Rateable Property" shall mean property on which the Municipality may in terms of Section 2 of the Municipal Property Rates Act 2004 levy a rate, but excluding property fully excluded from the levying of rates in terms of Section 17 of that Act;

"Ratepayer" shall mean a person who is liable to the Municipality for the payment of (a) rates on property in the Municipality; (b) any other tax, duty or levy imposed by the Municipality; and/or (c) fees for services provided either by the Municipality or in terms of a service delivery agreement;

"Rates" means a municipal rate on property envisaged in section 229 (1) of the Constitution read with the Local Government: Municipal Property Rates Act 6 of 2004 and the Local Government: Municipal Finance Act 56 of 2003;

"Rebate" in relation to a rate payable on a property, shall mean a discount granted in terms of Section 15 of the Municipal Property Rates Act, 2004 on the amount of the rate payable on the property;

"Reduction" - in respect of a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of that property at that lower amount;

"Refuse Charges" means service charges in respect of the collection and disposal of refuse;

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"Registered Owner" means that person, natural or juristic, in whose name the property is registered in terms of the Deeds Registry Act, no. 47 of 1937;

"Responsible Person" means any person other than the registered owner of an immovable property who is legally responsible for the payment of municipal service charges;

"Residential Property" shall mean a property included in the valuation roll in terms of Section 48(2)(b) of the Municipal Property Rates Act, 2004 as residential;

"Residential Property" furthermore means improved property that: -

(a) is used predominantly (60% or more) for residential purposes, including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property.Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes, if still used dominantly for residential purposes;

(b) is a unit registered in terms of the Sectional Title Act and is used predominantly for residential purposes;

(c) is owned by a share-block company and is used predominantly for residential purposes;

(d) is a residence used for residential purposes situated on a property used for educational purposes;

(e) is property which is included as residential in a valuation list in terms of section 48(2)(b) of the Municipal Property Rates Act;

(f) are retirement schemes and life right schemes used predominantly (60% or more) for residential purposes;

(g) vacant properties (empty stands), hotels, hostels, old-age homes and accommodation establishments, irrespective of their zoning or intended use, have been specifically excluded from this property category;

"Service Charges" means the fees levied by the Municipality in terms of its tariff policy for any municipal services rendered in respect of an immovable property and includes any penalties, interest or surcharges levied or imposed in terms of this policy;



"Service Delivery Agreement" means an agreement between the Municipality and an institution or persons mentioned in section 76(b) of the Local Government: Municipal Systems Act 32 of 2000;

"Sewerage Charges" means service charges in respect of the provision of sewerage collection and treatment of infrastructure;



"Small Holding" means:-

(a) all agricultural zoned land units situated within an urban region with an area of one to three hectares; or

(b) any agricultural zoned land unit situated outside an urban region with an area of three hectares or less.

"State Owned Property" excludes any property included in the valuation roll under the category 'residential property' or 'vacant land';

"Sundry Customer Accounts" means accounts raised for miscellaneous charges for services provided by the Municipality or charges that were raised against a person as a result of an action by a person, and were raised in terms of Council's policies, bylaws and decisions;

"Supervisory Authority" means the Executive Mayor of the Municipality or his or her nominee, acting in terms of Section 99 of the Municipal Systems Act 32 of 2000;

"Tariff" means the scale of rates, taxes, duties, levies or other fees which may be imposed by the Municipality in respect of immovable property and/ or for municipal services provided;

"Tariff Policy" means a Tariff Policy adopted by the Council in terms of Section 74 of the Local Government: Municipal Systems Act 32 of 2000;

"User" means the owner or occupier of a property in respect of which municipal services are being rendered;

"Vacant Property" – means any land without any improvements thereon;

"Water Charges" means service charges in respect of the provision of water.



3. CONSTITUTIONAL AND LEGAL BACKGROUND

In terms of section 62 (1) of the Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003, the Accounting Officer (AO) of a Municipality is responsible for managing the financial administration of the Municipality, and must for this purpose take all reasonable steps to ensure that, inter alia, the Municipality has and implements a tariff policy referred to in section 74 of the Local Government: Municipal Systems Act (MSA), Act no 32 of 2000 as amended.

In terms of section 74 of the Municipal Systems Act the municipal council hereby adopts a tariff policy on the levying of fees for municipal services provided by the Municipality itself or by way of service delivery agreements.



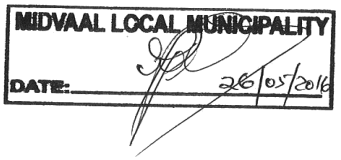
4. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2016.



5. POLICY AMENDMENT

In terms of section 17(1)(e) of the MFMA this policy must be reviewed on an annual basis and the reviewed policy tabled to Council for approval as part of the budget process.



6. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Enterprise Risk Management Policy;
- Credit Control and Debt Collection Policy;
- Property Rates Policy;
- Funding, Borrowing and Reserves Policy;
- Cash Management and Investment Policy
- Long Term Financial Plan Policy;
- Indigents Policy;
- Budget Implementation and Monitoring Policy;
- Free Basic Electricity Policy and
- Free Basic Water Policy.



7. REFERENCES

The following references were observed in compiling this document:

- Municipal Finance Management Act, 2003
- Municipal Systems Act, 2000
- Municipal Property Rates Act, 2004
- Municipal Property Rates Policy, as reviewed annually
- Constitution of the Republic of South Africa, 1996 as amended
- Municipal Budget and Reporting Regulations, 2008



8. BASIC PRINCIPLES TO BE CONSIDERED IN DETERMINATION OF A TARIFF STRUCTURE

8.1 Service tariffs imposed by the local Municipality shall be viewed as user charges and not as taxes, and therefore the ability of the relevant customer or user of the services to which such tariffs relate, shall not be considered as a relevant criterion (except in the case of the indigent relief measures approved by the Municipality from time to time).

8.2 The Municipality shall ensure that its tariffs are uniformly and fairly applied throughout the municipal region.

8.3 Tariffs for the four major services rendered by the Municipality, namely Electricity, Water, Sewerage and Refuse Removal, shall as far as possible recover the expenses associated with the rendering of each service concerned, and where feasible, generate a modest surplus as determined in each annual budget. Such surplus shall be applied in relief of property rates or for the future capital expansion of the service concerned, or both.

8.4 The tariff which a particular customer or user pays shall therefore be directly related to the standard of service received and the quantity of the particular service used or consumed.

8.5 The Municipality shall develop, approve and at least annually review an indigent support programme for the municipal area. This programme shall set out clearly the Municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents, and the implications of such policy for the tariffs which it imposes on other users and customers in the municipal region.

8.6 In line with the principles embodied in the Constitution, in other legislation pertaining to local government, and in the case of electricity approval by NERSA, the Municipality may differentiate between different categories of users and customers in regard to the tariffs which it levies. Such differentiation shall however at all times be reasonable and shall be fully disclosed in each annual budget.

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8.7 The Municipality's tariff policy shall be transparent, and the extent to which there is cross-subsidisation between categories of customers or users shall be evident to all customers or users of the service in question.

8.8 The Municipality further undertakes to ensure that its tariffs shall be easily explainable and understood by all customers and users affected by the tariff policy concerned.

8.9 The Municipality also undertakes to render its services cost effectively in order to ensure the best possible cost of service delivery.

8.10 In the case of conventional metering systems for electricity and water, the consumption of such services shall be properly metered by the Municipality and meters shall be read, wherever circumstances reasonably permit, on a monthly basis. The charges levied on customers shall be proportionate to the quantity of the service which they consume. In addition, the Municipality shall levy a monthly fixed charge for electricity and water services.

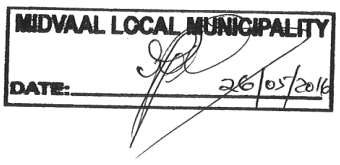
8.11 In adopting what is fundamentally a two-part tariff structure, namely a fixed basic charge coupled with a charge based on consumption, the Municipality believes that it is properly attending to the demands which both future expansion and variable demand cycles and other fluctuations will make on service delivery.

8.12 In case of vacant stands, where the services are available but not connected, the Municipality shall levy a monthly availability charge which is levied because of fixed costs such as the capital and maintenance costs and insurance of infrastructure available for immediate connection. This principle also applies to vacant stands in areas serviced through conservancy or septic tanks.

8.13 The Municipality's tariffs for electricity services will be determined to ensure that those customers who are mainly responsible for peak demand, and therefore for the incurring by the Municipality of the associated demand charges from Eskom, will have to bear the costs associated with these charges. To this end the Municipality

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shall therefore install demand meters to measure the maximum demand of such customers during certain periods. These bulk customers shall therefore pay the relevant demand charge as well as an energy charge directly related to their actual consumption of electricity during the relevant metering period.



9. FACTORS TO BE CONSIDERED IN THE DETERMINATION OF A TARIFF STRUCTURE

9.1 Financial factors

9.1.1 The primary purpose of a tariff structure is to recover the actual costs of the rendering of a particular service, during each of the Municipality's specific financial years, to avoid cross subsidising of services.

9.1.2 In order to determine the tariffs which must be charged for the supply of the four major services, the Municipality shall identify all the costs of operation of the undertakings concerned, including specifically the following:-

9.1.2.1 Cost of bulk purchases in the case of water and electricity.

9.1.2.2 Distribution costs.

9.1.2.3 Distribution losses in the case of electricity and water.

9.1.2.4 Depreciation expenses.

9.1.2.5 Maintenance of infrastructure and other fixed assets.

9.1.2.6 Cost of approved indigent relief measures and cross subsidising of low consumption.

9.1.2.7 Administration and service costs, including:-

- service charges levied by other departments such as finance, human resources and legal services;
- reasonable general overheads, such as the costs associated with the Office of the Municipal Manager;
- adequate contributions to the provisions for bad debts and obsolescence of stock; and
- all other ordinary operating expenses associated with the service concerned including, in the case of the electricity service, the cost of providing street lighting in the municipal area.

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(Note: the costs of the democratic process in the Municipality – that is, all expenses associated with the political structures of the Municipality – shall form part of the expenses to be financed from property rates and general revenue, and shall not be included in the costing of the major services of the Municipality).

9.1.3 The intended surplus to be generated for the financial year. Surplus to be applied:-

- as an appropriation to capital reserves; and/or
- generally in relief of rates.



9.2 Socio-economic factors

9.2.1 Although the determination of tariffs is in many instances politically orientated, it ought to be based on sound, transparent and objective principles at all times. In order to fully understand the influence of the socio-economic factors the various user categories and forms of subsidisation needs to be considered. Tariffs should also support business initiatives aimed at creating jobs or contribute to the economy of the area.

9.2.2 Users can be divided into the following categories:-

9.2.2.1 Users who are incapable to make any contribution towards the consumption of services and who are fully subsidised;

9.2.2.2 Users who are able to afford a partial contribution and who are partially subsidised only; and

9.2.2.3 Users who can afford the cost of the services in total.

9.2.3 It is important to identify these categories and to plan the tariff structures accordingly. Subsidies currently derived from two sources namely:-

9.2.3.1 Contributions from National Government: National Government makes an annual contribution according to a formula, which is primarily based on information obtained from Statistics South Africa by means of census surveys. If this contribution is judiciously utilised it will subsidise all indigent households who qualify in terms of the Council policy.

9.2.3.2 Contributions from ownfunds: The Council can, if the contribution of National Government is insufficient, provide in its own operational budget for such support. Such action will in all probability result in increased tariffs for the larger users. Any subsidy must be made known publicly.

9.2.4 To make provision for subsidisation the tariff structure can be compiled as follow:-

9.2.4.1 Totally free services (within limits and guide lines);

9.2.4.2 Lower tariffs for users who qualify in terms of particular guide lines, for example to recover the operational costs of the service only; and

9.2.4.3 Full tariff payable with a subsidy that is transferable from sources as mentioned above.

9.3 Minimum service levels

It is important that minimum service levels be determined in order to calculate and develop an affordable tariff package available to all potential users.

9.4 Credit control

9.4.1 It is not possible to successfully compile a tariff structure without consideration of the stipulations of an effective credit control system. Income is provided for in the budget as if a 100% payment level will be maintained. It is therefore important to continuously ensure that users indeed pay punctually. Non-payment has a direct effect in that provision for bad debt, in accordance with current payment levels, must be provided as expenditure in the budget.

9.4.2 However, it is also a fact that there are users who are unable to pay. Tariffs must therefore provide access to a minimum level of basic services for all users. It should furthermore be supplemented with a practical policy for indigents. This will ensure the sustainable delivery of services. In addition, adequate provision should be made on an annual basis for bad debt/ working capital in accordance with current payment levels.

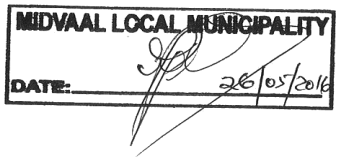


9.5 Package of services

The accounts for rates and services must not be seen in isolation. It must be considered jointly to determine the most affordable amount that the different users can pay as a total account. The basic costs of a service must first of all be recovered and then only can surpluses be manipulated to determine the most economic package for the user with due allowance for future events in regard to a particular service.

9.6 Historical and future user patterns

9.6.1 It is important to keep accurate consumption statistics for the purpose of determining tariffs. Consumption determines tendencies, which ultimately have an influence on tariffs within a structure. Provision should be made in the process for growth and seasonal use, as well as for unforeseen events that may have an impact on tariffs.



9.7 User groups

9.7.1 Users are traditionally divided into user groups as set out below:-

9.7.1.1 Domestic (Residential);

9.7.1.2 Businesses/ Commercial;

9.7.1.3 Industries/Bulk customers;

9.7.1.4 Farm properties (agricultural);

9.7.1.5 Accommodation establishments (including guest houses);

9.7.1.6 Municipal consumption (departmental charges);

9.7.1.7 Institutions that may be directly subsidised for example retirement homes, schools and hostels, sport organisations, etcetera; and

9.7.1.8 Special arrangements for specific developments as may be determined by Council from time to time.

A continuous effort should be made to group together those users who have more or less the same access to a specific service.



10. FREE BASIC SERVICES

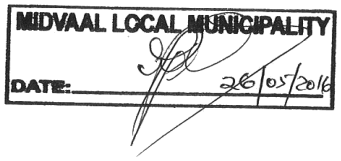
10.1 Underlying principle

10.1.1 Free basic municipal services refers to those municipal services necessary to ensure an acceptable and reasonable quality of life and which service, if not provided, could endanger public health or safety or the environment.

10.1.2 In terms of the South African Constitution all customers should have access to basic services. Typically, the following parameters will be applied: -

10.1.2.1 The extent of the monthly indigent support granted to indigent households must be based on budgetary allocations for a particular financial year and the tariffs determined for each financial year.

10.1.2.2 The general threshold for indigent support is restricted to qualifying households with a combined income amount determined by Council at the beginning of every financial year and will be applied for the duration of that particular financial year.



11. TARIFF STRUCTURES FOR VARIOUS SERVICES

It is essential that a compromise be reached between the following needs with the determination of a tariff structure:-

- The need to reflect costs as accurately as possible in order to achieve cost effectiveness;
- The need to ensure equality and fairness between user groups;
- The need for a practically implementable tariff;
- The need to use appropriate metering and provisioning technology;
- The need for an understandable tariff; and
- The user's ability to pay.

Taking into consideration the abovementioned points the tariff structure of the following services are discussed:-

- Electricity
- Water
- Refuse Removal
- Sewerage
- Property Rates.



11.1 Electricity

11.1.1 To calculate the tariff for electricity, the actual cost incurred in the supply of electricity to the community has to be taken into consideration. The principle of basic levies as well as per unit tariff for electricity is determined by the cost structure. This cost structure consists of the following components:-

11.1.1.1 Fixed costs: It represents that portion of expenses that must be incurred irrespective of the fact whether or not any electricity has been sold, for example the salary of staff who have been appointed permanently with specific tasks relating to the provision of electricity, costs of capital, maintenance cost and insurance that is payable in respect of the infrastructure. These costs must be recovered whether any electricity is used or not. The costs are therefore recovered by means of a fixed

levy per period (normally levied as a monthly basic charge) in order to ensure that these costs are covered.

11.1.1.2 Variable costs: It relates to the physical provision of electricity according to consumption / demand and must be financed by means of a unit tariff which is payable per kWh/KVA electricity consumed.

11.1.1.3 Surplus: The tariffs for these services are determined in such a way that a NETT trading surplus is realised. Any trading surplus is used to subsidise the tariffs of rate funded services.

11.1.2 The following tariff structures were basically used for the determination of tariffs:-

11.1.2.1 Inclining block tariff (IBT) tariff structure where customer's consumption is divided into blocks and each subsequent block has a higher energy rate (c/kWh). The tariff structure has been set by NERSA in order to protect/ cross-subsidise low income domestic customers and to promote energy efficiency.

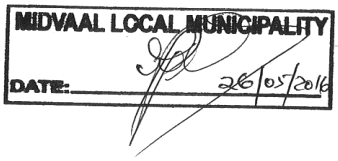
11.1.2.2 Single rate energy tariff (all costs expressed in a single cent/kWh charge).

11.1.2.3 Two part tariff for Domestic, Commercial, Business Customers (consist of a basic (fixed cost) monthly charge and a variable charge related to metered kWh consumption):-

- Energy rate (c/kWh); and
- Basic monthly charge (R/month).

11.1.2.4 Three part tariff for Industrial and Bulk Customers (consist of a basic monthly charge, demand charge and a variable charge related to metered kWh consumption):-

- Energy rate (c/kWh);
- Basic monthly charge (R/month); and
- Demand charge (R/KVA month – recovers capital costs elements).



11.1.2.5 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

11.1.3 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the electricity network is possible, whether or not the service is utilised by the customer. This fee aims to recoup capital and maintenance costs in respect of such properties. If the owner connects the service with the intention to improve the property the debit will be adjusted pro-rata from the date of the connection.

11.1.4 The availability charge will be payable as from date of registration of property.

11.1.5 Where the fractional ownership of a property occurs, the owner will be levied an availability charge for electricity based on their fractional share in that property.

11.1.6 Should the levy of the availability charge of electricity fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow.

11.2 Water

11.2.1 Water is a scarce commodity with little alternatives available (contrary to electricity). Tariff structures should therefore be aimed at the reduction of consumption. In order to restrict consumption, an inclining block rate tariff structure with a basic fee is applied.

11.2.2 In principle, the amount that users pay for water services should generally be in proportion to their use of water services. Tariffs must be set at levels that facilitate the sustainability of the service, will include sliding scale tariff structure.

11.2.3 To calculate the tariff for water, the actual cost incurred in the supply of water to the community, has to be taken onto consideration. The principle of basic levies as well as a kilolitre tariff for water is determined by the cost structure.

11.2.4 Similar to electricity, this cost structure consists of the following components:-



11.2.4.1 Fixed costs: It represents that portion of expenses that must be incurred irrespective of the fact whether or not any water has been sold, for example the salary of staff who have been appointed permanently with specific tasks relating to the provision of water, costs of capital and insurance that is payable in respect of the infrastructure. These costs must be recovered whether any water is used or not. The costs are therefore recovered by means of a fixed levy per period (normally on a monthly basis) in order to ensure that these costs are covered.

11.2.4.2 Variable costs: It relates to the physical provision of water according to demand and must be financed by means of a unit tariff which is payable per kilolitre water consumed.

11.2.4.3 Surplus: The tariffs for these services are determined in such a way that a NETT trading surplus is realised. Any trading surplus is used to subsidise the tariffs of rate funded services.

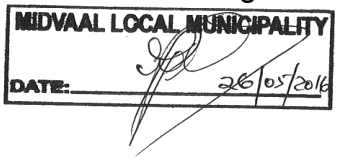
11.2.5 The following tariff structures were basically used for the determination of tariffs:-

11.2.5.1 Two-leg tariff consisting of a basic charge based on the size of the water connection and consumption for users with conventional meters.

11.2.5.2 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the water network is possible, whether or not the service is utilised by the customer. This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties.

11.2.5.3 If the owner connects and improve the property the debit will be adjusted from the date of the connection.

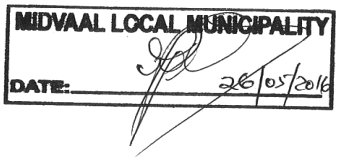
11.2.5.4 The availability charge will be payable as from date of registration of property.



11.2.5.5 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

11.2.5.6 Where the fractional ownership of a property occurs, the owner will be levied an availability charge for water based on their fractional share in that property.

11.2.5.7 Should the levy of the availability charge of water fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow.



11.3 Refuse Removal

11.3.1 Refuse removal is an economic service and tariff calculations should be based on the actual cost incurred in delivering the service.

11.3.2 A customer who chooses to do his/her own refuse removal will still be liable for paying the applicable refuse tariff.

11.3.3 The tariff levied by Midvaal Local Municipality is based on the category of property as determined in the valuation roll.

11.3.4 The following tariff structures were basically used for the determination of tariffs:-

11.3.5 Residential (domestic customers) – maximum of one removal per week (black bag system).

11.3.6 Business / Commercial / Industrial (Non – Bulk) – maximum of two removals per week.

11.3.7 Business / Commercial / Industrial (Bulk) - maximum of three removals per week.

11.3.8 Business / Commercial / Industrial (Bulk) - four or more, with a maximum of seven removals per week.

11.3.9 Additional removals – More than the maximum removals as per 11.3.5 – 11.3.8.

11.3.10 A service charge is payable on all properties (as per category as detailed in the schedule of tariffs), where the rendering of the service is available, whether or not the service is utilised by the customer.

11.3.11 Special tariff arrangements determined and approved by Council from time to time for specific developments and/or informal settlements.

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11.3.12 Where fractional ownership of a property occurs,the owner will be levied refuse based on their fractional share in that property.

11.3.13 Should the levy for refuse fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow.



11.4 Sewerage

11.4.1 Sewer service is an economic service and tariff calculations should be based on the actual cost incurred in delivering the service.

11.4.2 The following tariff structures were basically used for the determination of tariffs:-

11.4.3 Tariff arrangements determined and approved by Council from time to time for specific developments.

11.4.4 A sewer charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the sewer network is possible, whether or not the service is utilised by the customer. . This fee aims to recoup capital and maintenance costs of networks as well as certain fixed administrative costs in respect of such properties.

11.4.5 The sewer charge will be payable as from date of registration of property

11.4.6 If the owner connects and improve the property the debit will be adjusted from the date of the connection.

11.4.7 Owners of vacant stands in an area serviced through conservancy tanks, septic tanks or French drains only will not pay the availability tariff.

11.4.8 Where the fractional ownership of a property occurs, the owner will be levied an availability charge for sewerage based on their fractional share in that property.

11.4.9 Should the levy of the availability charge for sewerage fall into arrears due to non-payment by the fractional owner, credit control procedures as stipulated in the credit control policy will follow

11.5 Property Rates

11.5.1 The rate levied by the Municipality will be a cent amount in the Rand based on the market value of the property.

11.5.2 In terms of the Municipal Property Rates Act, 2004 the Municipality may levy different rates for different categories of rateable property. Differential rating among the various property categories will be done by way of setting different cent amount in the rand for each property category and by way of reductions and rebates as provided for in the Municipality's property rates policy.

11.5.3 In terms of section 17 (1) (e) of the MFMA the Municipality's property rates policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.



12. ELECTRICITY TARIFF POLICY

Electricity is supplied under a distribution license, granted by NERSA for a specific area of jurisdiction, which regulates inter alia the following aspects:-

- Classification of customer categories.

- Permissible tariff structure options are determined at a national level and distributors are obliged to apply these structures to obtain uniformity.

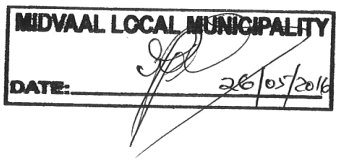
- All tariff structures and tariffs must be approved by NERSA prior to application thereof by a distributor.

12.1 Domestic Customers and Accommodation Establishments

This tariff covers the supply of electricity for domestic use in private dwellings, flats and chalets with separate meters and includes churches, schools, welfare buildings, hospitals, halls or similar premises.

This tariff is applied for circuit breaker sizes not in excess of 63A single phase or 63A three phase. Should customers require supplies in excess hereof, the Commercial Customer or Bulk Supply tariff will be applicable. A phased approach will be implemented to convert existing customers who have traditionally been charged at different tariffs towards these criteria.

Customers with conventional meters



12.1.1 Customers with conventional meters are billed as follows:-

12.1.1.1 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the electricity network is possible, whether or not the service is utilised by the customer.

12.1.1.2 The availability charge will be payable as from date of registration of property.

12.1.1.3 Two part tariff:

- Basic monthly charge (R/month). The basic charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A, 33A to 45A, 46A to 63A and 64A to 80A.
- Energy rate (c/kWh). The energy rate is charged on an inclining block tariff per unit based on the number of kWh consumed which is determined as follows:-

Block 1: 0 to50 kWh
Block 2: 51 to 350 kWh
Block 3: 351 to 600 kWh
Block 4: >600 kWh



Pre-paid customers

12.1.2 Prepaid users are charged based on a two part tariff:-

12.1.2.1 Two part tariff:

- Basic monthly charge (R/month). The availability charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A, 33A to 45A, 46A to 63A and 64A to 80A.
- Energy rate (c/kWh). The energy rate is charged on an inclining block tariff per unit based on the number of kWh consumed which is determined as follows:-

Block 1: 0 to 50 kWh
Block 2: 51 to 350 kWh
Block 3: 351 to 600 kWh
Block 4: >600 kWh

12.1.2.2 Energy rate (c/kWh). The energy rate is charged on an inclining block tariff per unit based on the number of kWh purchased, which is determined as follows:-

Block 1: 0 to 50 kWh
Block 2: 51 to 350 kWh
Block 3: 351 to 600 kWh
Block 4: >600 kWh

12.1.2.3 Should the customer have any municipal arrears, the auxiliary payment system may be activated for the gradual payment of the arrears as a percentage of purchases.

12.1.2.4 Registered Indigents receive a number of kWh units fully subsidised every month, as determined by Council on an annual basis. Where possible, Council may limit the supply to indigent customers to a 20A single phase capacity.

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12.2 Commercial / Business Customers

This tariff covers the supply of electricity to shops, office buildings, hotels, clubs, industrial undertakings, builder's supplies or similar premises.

The tariff is normally for circuit breaker sizes not in excess of 63A single phase or 100A three phase. Should customers require supplies in excess hereof, the Bulk Supply tariff will be applicable. A phased approach will be implemented to convert existing customers who have traditionally been charged at different tariffs towards these criteria.

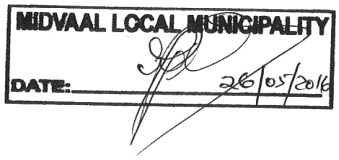
Customers with conventional meters

12.2.1 Customers with conventional meters are billed as follows:-

12.2.1.1 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the electricity network is possible, whether or not the service is utilised by the customer.

12.2.1.2 Two part tariff:

- Basic monthly charge (R/month). The basic charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A, 33A to 45A, 46A to 63A and 64A to 80A for single phase, and 0 to 32A, 33A to 45A, 46A to 53A, 64A to 80A and 81A to 100A for three phase.
- Energy rate (c/kWh). The energy rate is charged at a single rate tariff per unit based on the number of kWh consumed.



Pre-paid customers

12.2.2 Prepaid users, if applicable, are charged on a two part tariff:

12.2.2.1 Basic monthly charge (R/month). The availability charge is determined by the category within which the consumer's tariff circuit breaker size falls, i.e. 0 to 32A

and 33 to 63A for single phase and 0 to 32A, 33 to 63A and 64A to 100A for three phase.

12.2.2.2 Energy rate (c/kWh). The energy rate is charged on a single rate per unit based on the number of kWh purchased.

12.2.3 Should the customer have any municipal arrears, the auxiliary payment system may be activated for the gradual payment of the arrears as a percentage of purchases.

12.3 Industrial / Bulk Customers

12.3.1 The Bulk Supply tariff is for Customers with a notified maximum demand of 71kVA or more or who require a supply greater than a 100Amp three phase circuit breaker size.

12.3.2 These customers are billed as follows:-

12.3.2.1 Three part tariff.

- Fixed monthly charge (R/month).
- Demand charge ((R/kVA month – recovers capital costs elements).
- Energy rate (c/kWh). The energy rate is charged at a single rate tariff per unit based on the number of kWh consumed.

12.4 Farm properties (Agriculture)

These customers are billed as per the tariffs applicable which have been determined by the Council by special agreement with a specific group of farmers in the past.



12.5 Streetlights

An energy rate (c/kWh) will be applied per streetlight metering point.

12.6 Special Arrangements

Other tariffs may be applicable which has been determined by the Town Electrical Engineer or Council by special agreement with specific Clients. This will only be considered when special circumstances prevail.

12.7 Departmental

The respective Commercial and Bulk Supply tariffs, for consumption only, will be determined by Council on an annual basis. Tariff to be determined by the specific department applicable, only on the energy.

12.8 Electricity sundry tariffs

All other electricity related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



13. WATER TARIFF POLICY

13.1 Domestic / Commercial / Business / Accommodation Establishments

13.1.1 Customers are billed as follows:-

13.1.1.1 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the water network is possible, whether or not the service is utilised by the customer.

13.1.1.2 The availability charge will be payable as from date of registration of property.

13.1.1.3 Registered Indigents receive their basic levy for water fully subsidised every month, as determined by Council on an annual basis.

13.1.1.4 Domestic customers are billed for consumption based on the amount of water used by way of a step tariff per kilolitre usage in the following blocks:-

- 0 to 6 kl
- 7 to 12 kl
- 13 to 20 kl
- 21 to 30 kl
- 31 to 45 kl
- >45 kl



13.2 Old Age Homes / Schools / Sports Clubs / Charitable institutions

13.2.1 Customers are billed as follows:-

13.2.2 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the water network is possible, whether or not the service is utilised by the customer.

13.2.3 Customers are billed for consumption based on the amount of water used by way of fixed tariff per kilolitre usage.

13.3 All other Customers

All other customers are billed as follows:-

13.3.1 An availability charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the water network is possible, whether or not the service is utilised by the customer.

13.3.2 Customers are billed for consumption at a fixed tariff per kilolitre based on the number of kilolitres consumed.

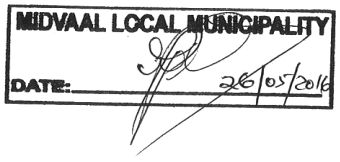
13.4 Special Arrangements

13.4.1 Where two or more dwellings/ flats/ offices/ accommodation establishment units are feeding from one main water connection to a property, the customers are billed as follow:-

13.4.2 A basic charge is payable on all dwellings that are connected to the water network.

13.4.3 The availability charge will be payable as from date of registration of property.

13.4.4 Customers in 13.4.1 are billed for consumption based on the amount of water used by way of a fix tariff per kilolitre usage.



13.5 Water Restrictions

13.5.1 The availability of bulk water resources will be monitored throughout the year by Council.

13.5.2 When so required, Council will take a resolution to implement water restrictions.

13.5.3 Any penalties payable on water consumption as a result of water restrictions will be implemented in the month following the Council resolution; regardless of the meter

reading dates (water consumed prior to the resolution date may therefore also be subject to penalties).

13.6 Departmental

The respective Commercial and Bulk Supply tariffs, for consumption only, will be determined by Council on an annual basis. Tariff to be determined by the specific department applicable only to the water consumption.

13.7 Water Sundry Tariffs

All other water related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



14. REFUSE TARIFF POLICY

14.1 Refuse Removal Tariffs

14.1.1 The Council has determined the following categories for refuse removal:-

14.1.2 Residential (domestic customers) – maximum of one removal per week.

14.1.3 Flats / Townhouses – levy for each unit – remove once a week (domestic)

14.1.3.1 Business/ Commercial/ Industrial (Non – Bulk) – maximum of two removals per week. Businesses situated in residential areas will only be serviced once a week.

14.1.3.2 Business/ Commercial/ Industrial (Bulk) - maximum of three removals per week.

14.1.3.3 Business/Commercial/Industrial (Bulk) - four or more, with a maximum of seven removals per week.

14.1.3.4 Additional removals – More than the maximum removals as per 14.1.1 – 14.1.3.4

14.1.4 Registered Indigents receive their refuse removal service fully subsidised every month, as determined by Council on an annual basis.

14.1.5 Refuse removal charges will apply to developed properties.



14.2 Special Arrangements

14.2.1 Where two or more customers on a premises make use of the compulsory solid waste disposal service the customers are billed as per the category in par 14.1.1 above.

14.2.2.1 Special tariff arrangements determined and approved by Council from time to time for specific developments. In terms of the current arrangements, all developments with ten or more units that have created a central collection point for refuse as agreed with Council may qualify for a reduced tariff as determined by Council on an

annual basis. The Body Corporate or individual owners may apply in writing for a rebate. If approved, a rebate of 20% will be applied. If no application is received the full charges will be levied.

14.3 Departmental

Tariffs will be determined by Council on an annual basis. Tariff to be determined by the specific department applicable.



14.4 Refuse Removal Sundry Tariffs

All other refuse removal related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



15. SEWERAGE TARIFF POLICY

15.1 Sewerage Systems

15.1.1 A sewer charge is payable on all properties (as per category as detailed in the schedule of tariffs), where a connection to the sewer network is possible, whether or not the service is utilised by the customer.

15.1.2 The charge will be payable as from date of registration of property and the charge will differ between developed and undeveloped properties.

15.1.3 Registered Indigents receive their levy for sewerage service fully subsidised every month, as determined by Council on an annual basis.



15.2 Special Arrangements

15.2.1 Where two or more dwellings / flats / offices / accommodation establishment units are feeding from one main sewerage connection to a property, the customers are billed as follows:-

15.2.2 A charge is payable on all dwellings that are connected to the sewerage network based on the size of the smallest water connection (20 mm).

15.2.3 In the case of accommodation establishments, a charge is payable on all units / dwellings that are connected to the sewerage network based on the size of the smallest water connection (20 mm), based on the following formula:-
Flats / Townhouses – each unit pays a sewer charge

15.3 Departmental

Tariffs will be determined by Council on an annual basis. Tariffs to be determined by the specific department applicable.

15.4 Sewerage sundry tariffs

All other sewerage related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



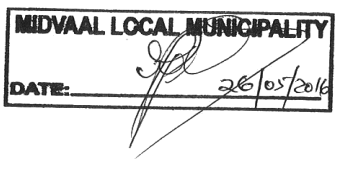
16. PROPERTY RATES POLICY

16.1 Property Rates tariffs

Property rates are levied as determined by Council from time to time and is covered in the Property Rates Policy and Bylaw of the Municipality.

16.2 Property Rates sundry tariffs

All other property tax related services offered by the Council are charged at a tariff as determined by the Council annually during the budget process.



17. SUNDRY TARIFFS

17.1 Various sundry tariffs are applied to recoup costs of sundry services to the public. All such tariffs are based on cost of supply, but individual tariffs may be set at:-

17.1.1 Subsidised levels;
17.1.2 Levels reflecting actual cost; or
17.1.3 Levels producing surpluses.

17.2 The level at which the Council sets a sundry service tariff, takes into account factors such as:-
17.2.1 Affordability;
17.2.2 Socio-economic circumstances;
17.2.3 Utilisation of amenities and resources;
17.2.4 National and regional agreements and provisions; and
17.2.5 Any other factors influencing such decisions.

17.3 Sundry tariffs and structures will be revised at least once a year, during the annual budgeting process.



18. WATER LEAK ADJUSTMENT

Definition of a water leak

Water leak – is crack or flaw that permits water to escape or pass through the pipes. The water will be wasted with or without noticeable.

Responsibility of water leak

18.1 Customer

- The customer remains responsible for any water leak that occurred from the meter to his property.
- The homeowner is responsible to repair the pipes in his/her property.
- Should the consumer discover any water leak, must take immediate steps to stop the loss of water by turning off the water supply tap.
- The plumber is the best person to call to mend domestic leaks and repair pipes and connections.

18.2 Midvaal Local Municipality

- The water leaks on the streets or on council property remains the responsibility of the council.
- Midvaal Local municipality will not charge its customers to repair pipes on the streets.
- The consumers should not allow anyone trying to claim money from them for repairing council water pipes.
- Even though the water leak is on council or municipality's side, consumers are requested to report the water leak.

Water leak adjustment tariff

- If you determine that your water bill has gradually been getting larger and does not decrease throughout several meter reading cycle, you may have a water leak.
- Midvaal Local Municipality has a water leak tariff, as promulgated in the water tariffs of the municipality that may give you a discount on your bill, depending upon the nature of the water leak.



- If the water leak is determined to be the customer's responsibility, the customer should repair the water leak and submit the documentation of repair (receipts for labour, supplies and equipment) to the municipality billing office.
- Once the documentation has been reviewed and approved, the documentation will be processed immediately and adjustment made if merited.
- The amount and time period to which the adjustment can be applied varies depending on the nature of water leak
- Any request for water leak adjustment must be made within 30 days of the water leak repair.

The adjustment support criteria

- The need to adjust a water bill maybe evident by a customer complaint of excessive billing or evidence of water leakage on the consumer side of the meter.
- To qualify for water leak adjustment, the usage must be at least 100% above the average monthly usage.
- Only one water leak adjustment per customer is allowed, unless otherwise waived by action of municipal council.
- The water department of the municipality will first determine that the meter has been read properly.
- Adjustment will only be made if the leak was detected within three (3) months.
- Customer will still pay for the average consumption at the normal tariff.
- The Municipality will only adjust the portion more than the average usage per month over a six (6) month period.

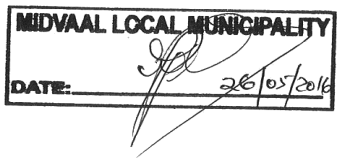
Adjustment on water bills will not be made on the following:

- Any type of faulty customer plumbing
- More than one occurrence per any twelve (12) month period.
- Customer did not take immediate steps after detection of the water leak to prevent further loss of water.
- The customer did not provide proof of the repair of the water leak
- Meter was tampered with in any way.

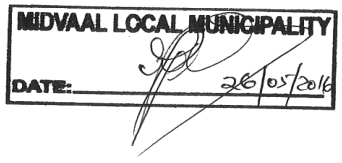
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19. POLICY IMPLEMENTATION

This policy shall be implemented once approved by Council. All future tariff charges must be considered in accordance with this policy.

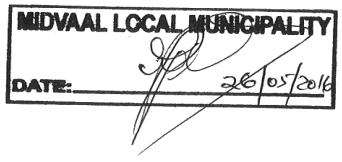


ANNEXURE "G"



RATES BY-LAW

2016/2017 FINANCIAL YEAR



RATES BY-LAWS

By-law

To give effect to the implementation of the Midvaal Local Municipality's Rates Policy and to provide for matters incidental thereto.

Preamble

WHEREAS section 6(1) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, requires a municipality to adopt By-laws to give effect to the implementation of its Rates Policy;

AND WHEREAS section 6(2) of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) as amended, provides that By-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

BE IT THEREFORE ENACTED by the Council of the Midvaal Local Municipality, as follows:-



1. Definitions

In this By-law any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004) shall bear the same meaning and unless the context indicates otherwise –

"**Act**" means the Local Government: Municipal Property Rates Act, 2004 (No.6 of 2004);

"**Council**" means the Council of the Midvaal Local Municipality; and

"**rate**" or "**rates**" means a municipal rate on property as envisaged in section 229 of the Constitution of the Republic of South Africa.

2. Adoption and implementation of Rates Policy

(1) The Council shall adopt and implement a rates policy consistent with the Act on the levying of rates on rateable property within the jurisdiction of the municipality; and

(2) The Council shall not be entitled to levy rates other than in terms of its rates policy.



3. Contents of Rates Policy

The Council's rates policy shall, *inter alia:*

(1) Apply to all rates levied by the Council pursuant to the adoption of its Annual Budget;

(2) Comply with the requirements for:

(a) the adoption and contents of a rates policy specified in section 3 of the Act;

(b) the process of community participation specified in section 4 of the Act; and

(c) the annual review of a Rates Policy specified in section 5 of the Act.

(3) Specify any further principles, criteria and implementation measures consistent with the Act for the levying of rates which the Council may adopt; and

(4) Include such further enforcement mechanisms, if any, as the Council may wish to impose.

4. Enforcement of Rates Policy

The Council's Rates Policy shall be enforced through the Credit Control and Debt Collection By-law and Policy and any further enforcement mechanisms stipulated in the Act and the Council's Rates Policy.

5. Short title and commencement

This By-law is the Rates By-law, and takes effect on 1 July 2016.



ANNEXURE "H"



PROPERTY RATES POLICY

2016/17 FINANCIAL YEAR



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ABBREVIATIONS

MLM	Midvaal Local Municipality
AO	Accounting Officer
CFO	Chief Financial Officer
EM	Executive Mayor
IBT	Inclining Block Tariff
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
NCA	National Credit Act
SAPOA	South African Property Owners Association
SARS	South African Revenue Services
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

This purpose of this Policy is to set out the guiding principles and legislative requirements that governs the compilation and management of the municipal Valuation Roll. This policy should at all times be read together with the Municipal Property Rates Act, 2004 (as amended) and the Municipality's Property Rates By-laws.



2. DEFINITIONS

In this policy, definitions, words and expressions have the same meanings as assigned to them in the Act, unless the context indicates otherwise: –

"Act" – means the Local Government: Municipal Property Rates Act, 2004 (Act No 6 of 2004) and any amendment thereof;

"agricultural property" – means a property that is used primarily for agricultural purposes, but without derogation from Section 9, excludes any portion thereof that is used commercially for the hospitality of quests and excludes the use of [a]the property for the purpose of eco-tourism or for the trading in or hunting of game;

"annually" – means once every financial year;

"business and commercial property" – means -

(a) property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or
(b) property on which the administration of the business of private or public entities take place;

"Calendar year" shall mean 12 consecutive months of a financial year(s);

"category" –

(a) in relation to a property, means a category of properties determined in terms of section 8(2) of the Act;
(b) in relation to the owners of property, means a category of owners determined in terms of section 15(2) of the Act;
(c) The individual categories are defined as per the table below:



Category	Definition
Residential properties	Properties used for residential purposes including Sectional Title properties.
Residential properties not used for any purpose	Undeveloped vacant erven zoned for Residential purposes.
Business and commercial properties	Properties used for Business and Commercial purposes including Sectional Title properties.
Business and commercial properties not used for any purpose	Undeveloped vacant erven zoned for Business and Commercial purposes.
Industrial properties	Properties used for Industrial purposes including Sectional Title properties.
Industrial properties not used for any purpose	Undeveloped vacant erven zoned for Industrial purposes.
Public Service Infrastructure	Properties as per definition in the Municipal Property Rates Act (Act 6 of 2004), as amended.
Public Benefit Organization	Property owned by public benefit organisations and used for any specified public benefit activity listed in item 1, 2 and 4 of part 1 of the Ninth Schedule to the Income Tax Act.
Place of worship and/or vicarage	Properties registered in the name of and used primarily as a place of worship by a Religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at

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Category	Definition
	service at that place of worship.
Sports grounds used for amateur sports	Property registered in the communities name and used for amateur sport.
Communal land	Property belonging to a land reform beneficiary or his or heirs provided that this exclusion lapses 10 years from the date which such beneficiaries title was registered in the office of the registrar of deeds.
State owned properties	Properties owned by the State and/or an organ of the State.
Municipal properties	The following types of property owned by or vested in the Council are not rateable: (i) Public service (ii) infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council by virtue of the provisions of Section 63 of the Local Government Ordinance, (Ordinance 17 of 1939) as amended; (iii) Refuse tip sites; (iv) Municipal burial grounds and adjacent public open space withinthe burial ground precinct and municipal crematoria; (v) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the



Category	Definition
	purposes of thisPolicy deemed to be public open space; (vi) Property used for culture, sporting and recreational facilities other than property subject to a registered lease in terms of the formalities in respect of Leases of Land Act, 1969 (Act No. 18 of1969), in which case the areasubject to the lease *is* separatelyrated; (vii) Municipal housing schemes Municipal properties rateable: The following types of property owned by or vested in the Council are subject to rating: (i) Property leased to thirdparties in terms of a leaseregistered in terms of the Formalities in respectof eases of Land Act, 1969;and (iii) Municipal property used for purposes other than thosespecified.
Protected areas	All properties that are or have to be listed in the register referred to in Section 10 of the Protected Areas Act.
Servitudes	Right belonging to one person, in property of another, entitling the former either to exercise some right of benefit in the property, or to prohibit the latter from exercising one or other of his normal rights of

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Category	Definition
	ownership.
Privately owned township serviced by the owner	Un proclaimed farmland where there is a township layout for which services are provided by the owner.
Farm properties used for Agricultural purposes (larger than 16ha)	Farm properties used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.
Farm properties used for Business and Commercial purposes	Farm properties used for Business and Commercial purposes.
Farm properties used for Industrial purposes	Farm properties used for Industrial purposes.
Farm properties used for Residential purposes (smaller than 16ha)	Farm properties used for Residential purposes.
Farm properties not used for any purpose (smaller than 16ha)	Farm properties not used for bona fida farming and agricultural purposes.
Farm properties not used for any purpose-Industrial Zoning	Undeveloped vacant farm properties with Industrial zoning.
Farm properties not used for any purpose – Business and Commercial Zoning	Undeveloped vacant farm properties with Business and Commercial zoning.
Agricultural Holdings used for Agricultural purposes (larger than 16ha)	Agricultural Holdings used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.

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Category	Definition
Agricultural Holdings used for Business and Commercial purposes	Agricultural Holdings used for Business and Commercial purposes.
Agricultural Holdings used for Industrial purposes	Agricultural Holdings used for Industrial purposes.
Agricultural Holdings used for Residential purposes (smaller than 16ha)	Agricultural Holdings used for Residential purposes.
Agricultural Holdings not used for any purposes (smaller than 16ha)	Agricultural Holdings not used for bona fida farming and agricultural purposes.
Agricultural Holdings not used for any purpose – Industrial Zoning	Undeveloped vacant Agricultural Holdings with Industrial zoning.
Agricultural Holdings not used for any purpose – Business and Commercial Zoning	Undeveloped vacant Agricultural Holdings with Business and Commercial zoning.
Unregistered properties	Unregistered erven/properties of which the certificate of registered title has not been issued.
Multiple use properties	Properties with a combination of different categories, of which the market value is apportioned for each category.

"exclusion" – in relation to a Municipality's rating power, means a restriction of that power as provided for in sections 16 and 17 of the Act;

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"exemption"– in respect of the calculation of a rate means an exemption granted in terms of section 15(1)(a) of the Act;

"financial year" – the period starting from 1 July in a year to 30 June the following year;

"Illegal use" means any use that is inconsistent with or in contravention of the permitted use of the property.

"Improved" Any building where an occupation certificate was issued. Any equipment or machinery which, in relation to the property concerned, is immovable; excluding a lift, escalator, air-conditioning plant, fire extinguisher apparatus, water pump installation for a swimming pool or for irrigation or domestic purposes, and any other equipment or machinery that may be prescribed.

"industrial property" – means property used for construction, repair, trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts and includes any office or other accommodation on the same property, the use of which is incidental to such activity;



"local community" – in relation to the Municipality–

(a) means that body of persons comprising –
 (i) the residents of the Municipality;
 (ii) the rate payers of the Municipality;
 (iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the Municipality; and
 (iv) visitors and other people residing outside the Municipality, who, because of their presence in the Municipality, make use of services or facilities provided by the Municipality; and

(b) includes, more specifically, the poor and other deprived sections of such body of persons;

"local Municipality" – a Municipality that shares municipal executive and legislative authority in its area with a district Municipality within whose area it falls and which is described in section 155(1) of the Constitution as a category B Municipality;

"market value"– in relation to a property, means the value of the property determined in accordance with section 46 of the Act;

"mining property" – means a property used for mining operations as defined in the Mineral and Petroleum Resources Development Act 2002 (Act no. 28 of 2002);

"multiple purposes"–in relation to a property, means the use of a property for more than one purpose as intended in section 9 of the Act;

"Multiple use properties" means properties that cannot be assigned to a single category due to different uses.

"municipal council" or **"council"** – is a municipal council referred to in section 18 of the Municipal Structures Act, 1998 (Act No 117 of 1998);

"municipal manager" – means a person appointed in terms of section 82 of the Municipal Structures Act, 1998 (Act No 117 of 1998);

"municipal property" – is property registered or established in the name of the Midvaal Local Municipality;

"Municipality" –

(a) as a corporate entity means a Municipality as described in section 2 of the Municipal Systems Act, 2000 (Act No 32 of 2000); and

(b) as a geographical area, means a municipal area demarcated in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No 27 of 1998);

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"Newly ratable property" means any ratable property on which property rates were not levied by 30 June 2005, excluding a property that was incorrectly omitted from a valuation roll and for that reason was not rated before that date.

"occupier" – in respect of a property means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

"office bearer" – in relation to places of worship, means the primary person who officiates at services at that place of worship;

"official residence" – in relation to places of public worship, means –

(a) a portion of the property used for residential purposes: or

(b) one residential property, if the residential property is not located on the same property as the place of public worship, registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer;

"owner"–

(a) in relation to a property referred to in paragraph (*a*) of the definition of "property", means a person in whose name ownership of the property is registered;

(b) in relation to a right referred to paragraph (*b*) of the definition of "property" means a person in whose name the right is registered;

(bB) in relation to a share block company, the share block company as defined in the share block control Act, 1980 (Act no. 59 of 1980);

(bC) in relations to buildings, other immovable structures and infrastructure referred to in Section 17(1)(f), means the holder of the mining right or the mining permit; and

(c) in relation to a land tenure right referred to in paragraph (*c*) of the definition of "property" means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

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(d) in relation to public service infrastructure referred to in paragraph (*d*) of the definition of "property", means the organ of state which owns or controls that public service infrastructure, as envisaged in the definition in the Act of the term "publicly controlled" provided that a person mentioned below may for the purposes of this Act be regarded by a Municipality as the owner of a property in the following cases:-

(i) a trustee, in the case of a property in a trust, excluding state trust land;

(ii) an executor or administrator, in the case of a property in a deceased estate (the applicant must produce a letter from the Master of the Court or appropriate legal proof to substantiate the appointment);

(iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

(iv) a judicial manager, in the case of a property in the estate of a person under judicial management;

(v) a curator, in the case of a property in the estate of a person under curatorship;

(vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude (the applicant must produce a letter from the Master of the Court or appropriate legal proof to substantiate the appointment);

"permitted use"– in respect of a property means the limited purposes for which a property may be used in terms of the following–

(a) any restrictions imposed by –

(i) a condition of title; or

(ii) a provision of a town planning or land use scheme; or

(iii) any legislation applicable to any specific property or properties; or

(b) any alleviation of any such restrictions;

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"person" – includes an organ of state;

"place of worship" – means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium:

Provided that the property is –

(a) registered in the name of a religious community

(b) registered in the name of a trust established for the sole benefit of a religious community; or

(c) subject to a land tenure right;

"property"– means

(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;

(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;

(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or

(d) public services infrastructure;

"property register"– a register of properties referred to in section 23 of the Act;

"Public Benefits Organisation" means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1, 2 and 4 of part 1 of the Ninth Schedule to the Income Tax Act.

"Public Service Infrastructure" means publicly controlled infrastructure of the following kinds:

(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;

(b) water or sewer pipes, ducts or other conduits, dams and water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;

(c) power stations, power substations or power lines forming part of an electricity scheme serving the public;

(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;

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(e) railway lines forming part of a national railway system;
(f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
(g) runways, aprons and the air traffic control unit at national of provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for the air navigation purposes;
(h) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (g);

"public service purposes", in relation to the use of a property, means property owned and used by an organ of state as –

(a) hospital and clinics;
(b) schools, pre-schools, early childhood development centres or further education and training colleges;
(c) national and provincial libraries and archives;
(d) police stations;
(e) correctional facilities;
(f) Court of Law,

but excludes property contemplated in the definition of "public service infrastructure"

"Public worship" means a property registered into the name of and used primarily as a place of worship by a religious community, including a residence registered in the name of this community which is occupied by an office bearer of the community.

"rate" – a municipal rate on a property envisaged in section 229(1)(a) of the Constitution;

"rateable property" – means property on which a Municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of section 17 of the Act;

"ratio" – in relation to Section 19, means the relationship between the cent amount in the rand applicable to residential properties and different categories of non-residential properties:

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Provided that the two relevant cent amounts in the rand are inclusive of any relief measures that amount to rebates if a general application to all properties within a property category;

"rebate"– in relation to a rate payable on a property, means a discount granted in terms of section 15 of the Act on the amount of the rate payable on the property;

"reduction"– in respect of a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of that property at that lower amount;

"residential property"– means a property included in a valuation roll in terms of Section 48(2)(b) in respect of which the primary use or permitted use is for residential purposes without derogating from Section 9

(a) is used predominantly(60% or more) for residential purposes, including any adjoining property registered in the name of the same owner and used together with such residential property as if it were one property. Any such grouping shall be regarded as one residential property for rate rebate or valuation reduction purposes, if still used dominantly for residential purposes;
(b) is a unit registered in terms of the Sectional Title Act and is used predominantly for residential purposes;
(c) is owned by a share-block company and is used predominantly for residential purposes;
(d) is a residence used for residential purposes situated on a property used for educational purposes;
(e) is property which is included as residential in a valuation list in terms of section 48(2)(b) of the Act;
(f) are retirement schemes and life right schemes used predominantly (60% or more) for residential purposes;

vacant properties (empty stands), hotels, hostels, old-age homes and accommodation establishments, irrespective of their zoning or intended use, have been specifically excluded from this property category;

"state owned property"– properties owned by the state which are not included in the definition of public service infrastructure in the act.

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3. OBJECTIVES OF THE POLICY

The objectives of this policy are: –

3.1 to comply with the provisions of section 3 of the Act;

3.2 to determine criteria to be applied for –

3.2.1 levying differential rates for different property categories;
3.2.2 exemptions;
3.2.3 reductions;
3.2.4 rebates; and
3.2.5 rate increases.

3.3 to determine or provide criteria for the determination of the following –

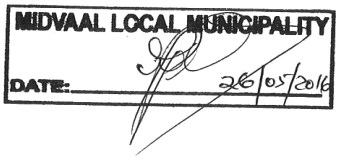
3.3.1 property categories for the purpose of levying different rates; and
3.3.2 categories of owners of properties for the purpose of granting exemptions, rebates and reductions;

3.4 to determine how the Municipality's power should be exercised in terms of multiple-used properties;

3.5 to identify and quantify the following for the Municipality in terms of costs and the benefit for the community

3.5.1 exemptions, rebates and reductions; and
3.5.2 exclusions.

3.6 to take into account the effect of rates on the indigent;



3.7 to take into account the effect of rates on organisations that perform activities for public benefit;

3.8 to take into account the effect of rates on the public services infrastructure;

3.9 to determine measures for promoting local economic and social development; and

3.10 to identify all rateable revenue not being rated.



4. CONSTITUTIONAL AND LEGAL FRAMEWORK

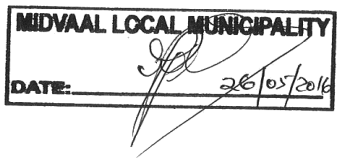
The Municipal Property Rates Act, 2004 forms the legal basis of this policy. However, the following additional legal references were observed during the compilation of this policy:-

- Municipal Finance Management Act, 2003;
- Municipal Systems Act, 2000;
- Municipal Property Rates Policy, as reviewed annually;
- The municipality's Property Rates By-Law; and
- Constitution of the Republic of South Africa, 1996 as amended.



5. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2016.



6. POLICY PRINCIPLES

6.1 The levying of a rate on a property is an exclusive right of the Municipality which will be exercised:–

6.1.1 optimally and comprehensively within the Municipality

6.1.2 with consideration of the total revenue sources of the Municipality; and

6.1.3 with consideration of the fair distribution of the rates requirement over all the properties in the municipal area.

6.2 The rating of properties will be done independently, justly, equitably and without prejudice and this principle will also be applied with the determination of criteria for exemptions, reductions and rebates as provided for in section15 of the Act.

6.3 The levying of property rates must be implemented in such a way that: -

6.3.1 it is aimed at development;

6.3.2 it promotes sustainable local government by providing a stable and constant revenue source within the discretionary control of the Municipality

6.3.3 it promotes economic, social and local development; and

6.3.4 it remains affordable for all.



6.4 Property rates will be levied to: –

6.4.1 ensure access to municipal services to all residents; and

6.4.2 minimise the effect of rates on the indigent.

6.5 The market value of a property as recorded in the municipal valuation roll serves as basis for the calculation of property rates.

6.6 The rate tariff will be based on the value of all rateable properties and the amount the Municipality needs to fund community and subsidised services, after taking into account any possible contributions from trading and economic services and the amounts required to finance exemptions, rebates and reductions of rate, as approved by council during the annual budget process.

6.7 Trade and economic services will be financially ring fenced and tariffs and service charges will as far as possible be calculated in such a way that the revenue generated covers the cost of the services or generate a surplus to meet specific identified service related objectives.

6.8 Property rates will be used to finance community and subsidised services.

6.9 Budgeted contributions from trade and economic services may be used to subsidise community and subsidised services.

6.10 The revenue basis of the Municipality will be optimally protected by limiting the exemptions, rebates and reductions to those that are fair and reasonable.



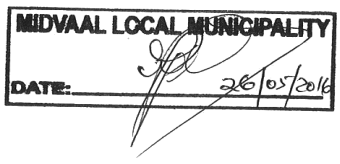
7. CATEGORIES OF PROPERTIES

7.1 Subject to section 19 of the Act, Council may, in terms of the criteria set out in its rates policy, levy different rates for different categories of rateable properties. The Midvaal Local Municipality will levy rates based on use of the property.

7.2 Categories of properties rateable property include the following: –

No.	Category	Definition
1.	Residential properties	Properties used for residential purposes including Sectional Title properties.
2.	Residential properties not used for any purpose	Undeveloped vacant erven zoned for Residential purposes.
3.	Business and commercial properties	Properties used for Business and Commercial purposes including Sectional Title properties.
4.	Business and commercial properties not used for any purpose	Undeveloped vacant erven zoned for Business and Commercial purposes.
5.	Industrial properties	Properties used for Industrial purposes including Sectional Title properties.
6.	Industrial properties not used for any purpose	Undeveloped vacant erven zoned for Industrial purposes.
7.	Public Service Infrastructure	Properties as per definition in the Municipal Property Rates Act (Act 6 of 2004), as amended.
8.	Public Benefit Organization	Property owned by public benefit organisations and used for any specified public benefit activity listed in

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No.	Category	Definition
		item 1, 2 and 4 of part 1 of the Ninth Schedule to the Income Tax Act.
9.	Place of worship and/or vicarage	Properties registered in the name of and used primarily as a place of worship by a Religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at service at that place of worship.
10.	Sports grounds used for amateur sports	Property registered in the communities name and used for amateur sport.
11.	Communal land	Property belonging to a land reform beneficiary or his or heirs provided that this exclusion lapses 10 years from the date which such beneficiaries title was registered in the office of the registrar of deeds.
12.	State owned properties	Properties owned by the State and/or an organ of the State.
13.	Municipal properties 	The following types of property owned by or vested in the Council are not rateable: (i) Public service (ii) infrastructure owned by the Council or a service provider, including Public service infrastructure vested in the Council by virtue of the provisions of Section 63 of the Local Government Ordinance, (Ordinance 17 of 1939) as amended;

No.	Category	Definition
		(iii) Refuse tip sites; (iv) Municipal burial grounds and adjacent public open space withinthe burial ground precinct andmunicipal crematoria; (v) Property used for the provision of public parks and zoned as Public open space and includes undeveloped municipal property which is for the purposes of thisPolicy deemed to be public open space; (vi) Property used for culture, sporting and recreational facilities other than property subject to a registered lease in terms of the formalities in respect of Leases of Land Act, 1969 (Act No. 18 of1969), in which case the areasubject to the lease *is* separatelyrated; (vii) Municipal housing schemes Municipal properties rateable: The following types of property owned by or vested in the Council are subject to rating: (i) Property leased to third parties in terms of a lease agreement; and (ii) Municipal property used for purposes other than those specified.

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No.	Category	Definition
14.	Protected areas	All properties that are or have to be listed in the register referred to in Section 10 of the Protected Areas Act.
15.	Servitudes	Right belonging to one person, in property of another, entitling the former either to exercise some right of benefit in the property, or to prohibit the latter from exercising one or other of his normal rights of ownership.
16.	Privately owned township serviced by the owner	Un proclaimed farmland where there is a township layout for which services are provided by the owner.
17.	Farm properties used for Agricultural purposes (larger than 16ha)	Farm properties used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.
18.	Farm properties used for Business and Commercial purposes	Farm properties used for Business and Commercial purposes.
19.	Farm properties used for Industrial purposes	Farm properties used for Industrial purposes.
20.	Farm properties used for Residential purposes (smaller than 16ha)	Farm properties used for Residential purposes.
21.	Farm properties not used for any purpose (smaller than 16ha)	Farm properties not used for bona fida farming and agricultural purposes.
22.	Farm properties not used for any purpose-Industrial Zoning	Undeveloped vacant farm properties with Industrial zoning.

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No.	Category	Definition
23.	Farm properties not used for any purpose – Business and Commercial Zoning	Undeveloped vacant farm properties with Business and Commercial zoning.
24.	Agricultural Holdings used for Agricultural purposes (larger than 16ha)	Agricultural Holdings used for bona fida farming and agricultural purposes with the property owner deriving the principal source of income from the product of the land.
25.	Agricultural Holdings used for Business and Commercial purposes	Agricultural Holdings used for Business and Commercial purposes.
26.	Agricultural Holdings used for Industrial purposes	Agricultural Holdings used for Industrial purposes.
27.	Agricultural Holdings used for Residential purposes (smaller than 16ha)	Agricultural Holdings used for Residential purposes.
28.	Agricultural Holdings not used for any purposes (smaller than 16ha)	Agricultural Holdings not used for bona fida farming and agricultural purposes.
29.	Agricultural Holdings not used for any purpose – Industrial Zoning	Undeveloped vacant Agricultural Holdings with Industrial zoning. MIDVAAL LOCAL MUNICIPALITY DATE: 26/05/2016
30.	Agricultural Holdings not used for any purpose – Business and Commercial Zoning	Undeveloped vacant Agricultural Holdings with Business and Commercial zoning.
31.	Unregistered properties	Unregistered erven/properties of which the

No.	Category	Definition
		certificate of registered title has not been issued.
32.	Multiple use properties	Properties with a combination of different categories, of which the market value is apportioned for each category.

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8. RATE RATIOS

The following category rate ratios shall be applicable to the general property rate tariff set by Council for the 2016/2017 financial year:

No.	Category	Rate Ratio
1.	Residential properties	1:1
2.	Residential properties not used for any purpose	1:1.16
3.	Business and commercial properties	1:1
4.	Business and commercial properties not used for any purpose	1:1
5.	Industrial properties	1:1
6.	Industrial properties not used for any purpose	1:1
7.	Public Service Infrastructure	Exempt
8.	Public Benefit Organization	Exempt
9.	Place of worship and/or vicarage	Exempt
10.	Sports grounds used for amateur sports	1:0.25
11.	Communal land	Exempt
12.	State owned properties	1:1
13.	Municipal properties	Exempt
14.	Protected areas	Exempt
15.	Servitudes	1:0.25
16.	Privately owned township serviced by the owner	1:1
17.	Farm properties used for Agricultural purposes (larger than 16ha)	1:0.1305
18.	Farm properties used for Business and Commercial purposes	1:1
19.	Farm properties used for Industrial purposes	1:1
20.	Farm properties used for Residential purposes (smaller than 16ha)	1:1
21.	Farm properties not used for any purpose (smaller than 16ha)	1:1
22.	Farm properties not used for any purpose-Industrial Zoning	1:1

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23.	Farm properties not used for any purpose – Business and Commercial Zoning	1:1
24.	Agricultural Holdings used for Agricultural purposes (larger than 16ha)	1:0.1305
25.	Agricultural Holdings used for Business and Commercial purposes	1:1
26.	Agricultural Holdings used for Industrial purposes	1:1
27.	Agricultural Holdings used for Residential purposes (smaller than 16ha)	1:1
28.	Agricultural Holdings not used for any purposes (smaller than 16ha)	1:1
29.	Agricultural Holdings not used for any purpose – Industrial Zoning	1:1
30.	Agricultural Holdings not used for any purpose – Business and Commercial Zoning	1:1
31.	Unregistered properties	1:1
32.	Multiple use properties	1:1

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9. CATEGORISATION OF OWNERS

9.1 For the purpose as described in section 3.2.1 of the policy the following categories of owners will be recognised in terms of section 15(2) of the Act:–

9.1.1 Those owners who qualify and who are registered as indigent in terms of the adopted indigent policy of the Municipality;

9.1.2 Residential property owners who are 60 years of age and older who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income is proved to the satisfaction of the municipal manager not to exceed two state pensions per month;

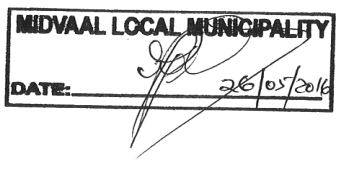
9.1.3 Residential property owners who are 60 years of age and older who are both the permanent occupants and the sole owners of the property concerned whose aggregate household income is proved to the satisfaction of the municipal manager not to exceed a monthly amount as annually determined by council in the tariff determination process;

9.1.4 An Owner (Township Developer) of a proclaimed township who is still the registered owner of an erf / erven in such proclaimed township, can apply for a rebate per erf as indicated in the schedule of tariffs in order to serve as a development incentive to such owner (Township Developer).

9.1.5 Owners of properties exceeding the municipal valuation of R177 000 000.00 can apply for a rebate on these properties as indicated in the schedule of tariffs.

9.1.6 Public Benefit Organisations registered at the Department of Welfare and used to further the objectives of such organisations;

9.1.7 Property registered in the name of and used primarily as a place of worship by a religious community including an official residence;



9.1.8 Properties belonging to a land reform beneficiary or his or her heirs for the first ten (10) years of the registration of the title in the office of the Registrar of Deeds;

9.1.9 Owners of properties situated within an area affected by: –

9.1.9.1 a disaster within the meaning of the Disaster Management Act, 2002 (Act No 57 of 2002); or

9.1.9.2 any serious adverse social or economic conditions;

9.1.10 Owners of private schools

9.1.11 Owners of Old Age Institutions registered at the Department of Welfare

9.1.12 Owners of Properties on which National Monuments are situated

9.1.13 Farm properties and agricultural holdings used for residential purposes in pursuance of the Agritropolis.

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10. DIFFERENTIAL RATING

10.1 Criteria for differential rating on different categories of properties in terms of section 8(1) of the Act will be according to –

10.1.1 the nature of the property including its sensitivity to rating, e.g. agricultural properties used for agricultural purposes; and

10.1.2 The promotion of social and economic development within the Municipality.

10.2 Differential rating among the various property categories will be done by way of setting a different cent amount in the rand for each property category; rather than

10.3 By way of reductions and rebates as provided for in this policy document.

10.4 Fractional rating

10.4.1 Where fractional ownership of properties occur, individual rates accounts will be opened and the owners will be levied assessment rates based on their fractional share of the property.

10.4.2 Should the levy of the assessment rates fall into arrears due to non-payment by the fractional owners, credit control procedures as stipulated in the credit control policy will be followed.

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11. EXEMPTIONS

11.1 Categories of properties

11.1.1 The following property categories are exempt from the payment of property rates: –

11.1.1.1 Municipal properties are exempted from paying property rates.

11.1.1.2 Public Service Infrastructure are exempted from paying property rates.

11.1.1.3 Residential properties - All residential property with a market value of less than the amount as annually determined by the Municipality, are exempted from paying property rates. The impermissible rates of R15 000 of the market value of all residential properties contemplated in terms of section 17(1)(h) of the Act and may be supplemented by council based on affordability, ratepayer profile and the municipality's predetermined level of support to the poor. For the 2016/2017 financial year, and additional R135 000 of the market value of all residential properties will be exempt from paying property rates.

11.1.1.4 Public Benefit Organisations – Public Benefit Organisation Property means property owned by public benefit organisations and used for any specified public benefit activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of part 1 of the Ninth Schedule to the Income Tax Act.

11.1.2 Exemptions in 11.1.1.1 to 11.1.1.3 will automatically apply and no application is thus required by the owners of such property.

11.1.2.1 All possible benefiting organisations in clause 11.1.1.4 must apply for exemption (in writing). If the exemption applied for is approved the exemption will be valid until the approval is repealed by the municipality.

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11.1.2.2 A rate-exemption certificate as issued by the South African Revenue Service (SARS), as contemplated in terms of Part 1 of the Ninth Schedule to the Income Tax Act, 1962 (Act No 58 of 1962), must be submitted together with the application.

11.1.2.3 The Municipality retains the right to refuse the application for exemption if the details supplied in the application were incomplete, incorrect or false.

11.2 Impermissible Rates

11.2.1 In terms of section 17(1) of the Property Rates Act, 2004, the Municipality may, inter alia, not levy rates:-

11.2.1.1 The first 30% of the market value of public service infrastructure;

11.2.1.2 on any part of the seashore as defined in the National Environmental Management: Integrated Coastal Management Act, 2007 (Act No. 24 of 2008);

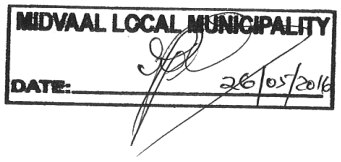
11.2.1.3 on any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994);

11.2.1.4 on any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948);

11.2.1.5 on those parts of a special nature reserve, national park or nature reserve within the meaning of the National Environmental Management Protected Areas Act, 2003 (Act No. 57 of 2003), or of a national botanical garden within the meaning of the National Environmental Mangement: Biodiversity Act, 2004 (Act No. 10 of 2004), which are not developed or used for commercial, business, agricultural or residential purposes;

(Para. (e) substituted by s. 29 of Act No. 19 of 2008)

11.2.1.6 on mining rights or a mining permit within the meaning of the Mineral and Petroleum Resources Development Act, 2002 (Act no. 28 of 2002), excluding any building, other immovable structures and infrastructure above the surface of the mining property required for purposes of mining;



11.2.1.7 on a property belonging to a land reform beneficiary or his or her heirs, dependants or spouse provided that this exclusion lapses –

(i) ten (10) years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds; or

(ii) upon alienation of the property by the land reform beneficiary or his or her heirs, dependants or spouses

11.2.1.8 on a property registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office-bearer of that community who officiates at services at the place of worship.



12. REBATES

12.1 Categories of properties

12.1.1 Residential

The municipality may grant rebates to rateable residential properties as approved by Council on an annual basis;

12.1.2 Communal Land

The municipality may grant rebates to communal land as approved by Council on an annual basis;

12.1.3 Rebate on agricultural property

The municipality may grant rebates to agricultural property as approved by Council on an annual basis;

In terms of section 84 of the Act the Minister for Provincial and Local Government, and in concurrence with the Minister of Finance as required through section 19 of the Act, may determine that a rate levied by council on a category of non-residential property may not exceed a prescribed ratio to the tariff levied on residential properties. The Minister had promulgated a ratio of 1:0.25 which remains unchanged for the 2016/2017 financial year.

No other rebates will be granted to properties that qualify for the agricultural rebate. In order to avoid doubt, properties that qualify for the agricultural rebate will not be entitled to the residential rate exemption as set out in paragraph 12.1.1 of this policy.

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12.2 Categories of Owners

Relief measures related to categories of properties and categories of owners of properties.

12.2.1 Indigent owners

The owners that qualify and are registered indigents in terms of the Municipality's policy for indigents receive a rebate on the payment of rates as specified in the Municipality's policy for indigents.

12.2.2 Rebates for pensioners

Pensioners qualify for special rebates in accordance with their monthly household income. Property owners who meet the following requirements may apply for a rebate:–

(a) The property must be registered in the name of the applicant/s;
(b) The owner/s must be at least sixty (60) years of age(the age of the oldest spouse/partner will be considered);
(c) The property owner may not be the owner of more than one property;
(d) In the case of a semi-detached house, of which a section is rented out, only the rates paid on that section occupied by the owner is subject to rebates;

Property owners must apply annually for a rebate on a prescribed form as stipulated by the Municipality, and these applications must reach the Municipality by 10 July of the financial year in respect of which rates are levied. If the rebate applied for is granted, the rebate will apply for the full financial year. Applications received after 10 July for the financial year in respect of which the application is made will only be applied for the remainder of that financial year if approved.

The Municipality retains the right to refuse the granting of rebates if the details supplied in the application were incomplete, incorrect or false.



Applications must be accompanied by the following information: –

(a) a certified copy of the identity document of the owner or any other proof of the owner's age which is acceptable to the Municipality;
(b) sufficient proof of income of the owner and the his / her spouse;
(c) three month's bank statements;
(d) an affidavit from the owner;

12.2.3 Privately owned schools

The municipality may grant rebates to rateable privately owned schools as approved by Council on an annual basis;

12.2.4 Old age institutions registered at the Department of Welfare

The municipality may grant rebates to old age institutions registered at the Department of Welfare as approved by Council on an annual basis;

12.2.5 Properties on which national monuments are situated

The municipality may grant rebates to Properties on which national monuments are situated as approved by Council on an annual basis;

12.2.6 Development Incentive

12.2.6.1 The municipality may grant a rebate to an owner (Township Developer) who is in the process of alienation of erven in such proclaimed township. This incentive is application based and will be subject to Council approval.

12.2.6.2 The municipality may grant a rebate to owners of property of which the municipal valuation exceeds an amount of R177 000 000.00.



13. REDUCTIONS

13.1 Reductions as contemplated in section 15 of the Act will be considered on an ad-hoc basis in the event of the following:-

13.1.1 Partial or total destruction of a property; or

13.1.2 Disasters as defined in the Disaster Management Act, 2002 (Act 57 of 2002).

13.2 The following conditions shall be applicable in respect of clause 13.1:-

13.2.1 The owner of the property referred to in clause 13.1.1 shall apply in writing for a reduction and the onus will rest on such applicant to prove to the satisfaction of the Municipality that his property has been totally or partially destroyed. He/ she will also have to indicate to what extent the property can still be used and the impact on the value of the property.

13.2.2 Owners of property referred to in clause 13.1.2 will only qualify for a rebate if affected by a disaster as referred to in the Disaster Management Act, 2002 (Act No. 57 of 2002).

13.2.3 A maximum reduction to be determined by Council shall be allowed in respect of both clauses 13.1.1 and 13.1.2.

13.2.4 An ad-hoc reduction will not be given for a period in excess of 6 months, unless the Municipality gives further extension on application.

13.2.5 If rates were paid in advance prior to granting of a reduction the Municipality will give credit to such an owner as from the date of reduction until the date of lapse of the reduction or the end of the period for which payment was made whichever occurs first.



14. COST OF EXEMPTIONS, REBATES AND REDUCTIONS

14.1 The chief financial officer must inform council during the budgeting process of all the costs associated with the proposed exemptions, rebates, reductions, phasing-in of rates and grants in the place of rates.

14.2 Provision must be made on the operating budget for –

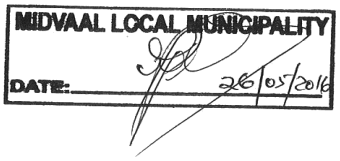
14.2.1 the full potential revenue associated with property rates; and

14.2.2 the full cost associated with exemptions, rebates and reductions.

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15. MULTIPLE USE OF PROPERTIES

Properties used for multiple purposes which for example do not fall within the definition of Residential Properties and, accordingly, do not qualify for the residential rate, may be included into the category of multiple-use properties, as per section 9 (1) (c) of the Property Rates Act, for which an apportionment of value for each distinct use of the property will be calculated by the municipal valuer and used for billing at the appropriate and applicable rate, in cases where the municipal valuer considers it reasonable to apply this category as per section 9 (1) (c) of the Property Rates Act.



16. PROPERTY REGISTER

16.1 A property register, divided into Part A and B, regarding all properties in the municipal area of jurisdiction, must be compiled and maintained by the Municipality.

16.2 Part A of the register will consist of the current valuation roll of the Municipality and will include all supplementary valuations, prepared in terms of Section 78.

16.3 Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to: –

16.3.1 exemption from rates in terms of section 15 of the Act;

16.3.2 a reduction or rebate in terms of section 15 of the Act;

16.3.3 the phasing in of tariffs in terms of section 21 of the Act; and

16.3.4 exclusions as referred to in section 17 of the Act.

16.4 The register will be open for inspection by the public during office hours at the head office of the Municipality or on the internet website of the Municipality.

16.5 Part A of the register will be updated at least annually by the Municipality during the supplementary valuation process.

16.6 Part B of the register will be updated annually as part of the implementation of the Municipality's annual budget.

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17. NOTIFICATION OF RATES

17.1 Council will give notice at least 30 days before the rate approved during the annual budget meeting will come into effect. Accounts furnished after the 30 days' notice will be based on the new rates.

17.2 A notice containing the extent of council's resolution and the date on which the new rate will come into effect will be displayed by the Municipality at places installed for this purpose.



18. CONSULTATION PROCESS

18.1 Before council commands a new valuation in terms of the Act, a consultation process involving all interest groups will be undertaken during which the purpose and method of valuation will be explained.

18.2 Before the Municipality accepts the rates policy the municipal manager will follow a process of public participation, as prescribed in chapter 4 of the Municipal Systems Act, and comply with the following requirements: –

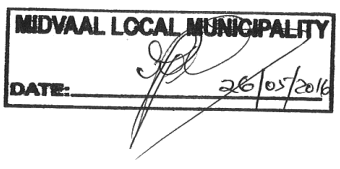
18.2.1 Display the draft property rates policy continuously for a period of thirty (30) days at the Municipality's head office, satellite offices and on the website.

18.2.2 Publish a notice in the media stating that the draft property rates policy was compiled for submission to council and that such a policy is available at the different municipal offices and on the website for public inspection.

18.2.3 Property owners and interested persons may obtain a copy of the draft policy from the municipal office during office hours at a prescribed cost per copy.

18.2.4 Property owners and interested parties are invited to address written suggestions or representations to the Municipality within the period prescribed in the notice.

18.2.5 Council will consider all suggestions and/or representations received during the finalisation of the property rates policy.



19. FURNISHING OF ACCOUNTS

19.1 The Municipality will furnish each person liable for the payment of a rate with an account, specifying:-

19.1.1 the amount due for rates payable;

19.1.2 the date on or before which the amount is payable;

19.1.3 how the amount was calculated;

19.1.4 the market value of the property; and

19.1.5 exemptions, reductions and rebates or the phasing-in of rates, if applicable.

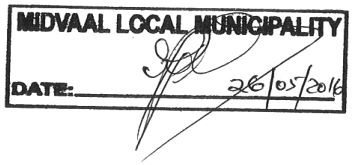
19.2 A person liable for the payment of rates remains liable for payment, whether or not that person has received an account from the Municipality. Inquiries must be addressed to the Municipality by such a person who has not received an account.

19.3 In the case of joint ownership the Municipality will, upon request, furnish accounts to one or more individual owners.

19.4 In the case of joint ownership the Municipality may, in order to limit costs and prevent unnecessary administration, recover the rates continuously from one of the joint owners.

19.5 The furnishing of accounts for Rates is subject to section 102 of the Municipal Systems Act (Act 32 of 2000).

19.6 A person liable for rates must furnish the municipality with an address where correspondence can be directed to.



20. PAYMENT OF RATES

20.1 Council may claim the payment of rates: -

20.1.1 on a monthly basis; or

20.1.2 annually before 31 August of each year.

20.2 Rate payers may choose to pay rates in one installment annually on or before 31 August of each year. The property owner subject to rates must notify the municipal manager or his/her nominee by no later than 30 June in any financial year, or such later date in the financial year as determined by the Municipality, that he/she wishes to pay all rates in respect of such a property in annual installments, after which such an owner shall be entitled to pay all rates in the subsequent financial year and all subsequent financial years annually until he/she withdraws this notice in similar manner.

20.3 If a rate is payable: -

20.3.1 in a single amount annually, it must be paid on or before a data determined by the Municipality.

20.3.2 in installments, it must be paid on or before a date in each period determined by the Municipality.

20.4 Interest on rates in arrear, whether paid annually or in equal monthly installments, shall be calculated in accordance with the provisions of the Municipality's policy on credit control and debt collection.

20.5 If a property owner who in terms of this policy is liable for the payment of property rates fails to pay such rates in the prescribed manner, it will be recovered from him / her in accordance with the provisions of the Municipality's by-law on credit control and debt collection.



Payment of rates on property in sectional title schemes

(1) A rate levied by a municipality on a sectional title unit is payable by the owner of the unit or the holder of a right contemplated in section 25 or 27 of the Sectional Titles Act.

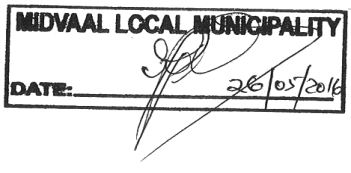
(2) A municipality may not recover the rate on a sectional title unit, or on a right contemplated in section 25 or 27 of the Sectional Titles Act registered against the sectional title unit, or any part of such rate, from the body corporate controlling a sectional title scheme, except when the body corporate is the owner of any specific sectional title unit, or holder of such right.

20.6 Rates in arrear shall be recovered from tenants, occupiers and agents for the owner in terms of section 28 and 29 of the Act and the Municipality's policy on credit control and debt collection.

20.7 In the event of rates levied emanating from a supplementary valuation, payment thereof will be according to the date determined by the Municipality and payment thereof may not be withheld pending an objection or appeal as determined by section 78(2) of the Act.

20.8 In the event that a property has been transferred to a new owner and rates emanating from a supplementary valuation become due and payable, the owner on date of the levy will be held responsible for the settlement of the interim rates account.

20.9 Where the rates on a specific property have been incorrectly determined, whether because of an error or omission on the part of the Municipality or false information provided by the property owner concerned, or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be adjusted retrospectively for the period of the date on which the error or omission is detected, back to the date on which rates were first levied in terms of the current valuation roll.

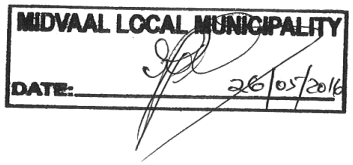


20.10 Where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

20.11 Clearance Certificates:-

20.11.1 will be valid for 60 days from the date it has been issued;

20.11.2 no extension on a certificate will be granted. If it expires a new application for clearance must be made.



21. ADJUSTMENT OF RATES PRIOR TO SUPPLEMENTARY VALUATION

21.1 In circumstances where a valuation has been carried out by the municipal valuer in pursuance of a Supplementary Valuation (SV) in terms of section 78(1)(d) or 78(1)(f) of the MPRA as a result, for example, of a demolition having taken place on a property or a fire having destroyed buildings on a property, but the Municipality has not yet included such valuation of the relevant property in a SV, such valuation shall be submitted to the CFO for approval to levy rates on the property in accordance with such valuation, with effect from the date of the occurrence of the event which caused a SV to be required.

21.2 If the owner of a property which has been subdivided or consolidated after the last general valuation wishes to sell the consolidated erf, or one or more of the erven which have been subdivided off the parent erf, as the case may be, applies to the Municipality for a clearance certificate in terms of section118 of the Systems Act and if the Municipality has not yet included such valuation of the relevant property/s in a SV, then:-

21.2.1 the municipal valuer shall conduct a valuation of the relevant property(ies)for purposes of a SV; and

21.2.2 the valuation shall be submitted to the CFO for approval of the levying of rates on such property(ies) in accordance with such valuation, with effect from the date on which the relevant subdivision or consolidation (as the case may be) was registered in the Deeds Office.

21.3 Any valuations performed in terms of paragraph 15 shall be included in the next SV prepared by the municipality without any amendments to the valuation and any objections to such valuation may only be lodged once such SV is made public in terms of section 49 of the MPRA.

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22. FREQUENCY OF VALUATIONS

22.1 The Municipality shall prepare a new valuation roll at least every five (5) years.

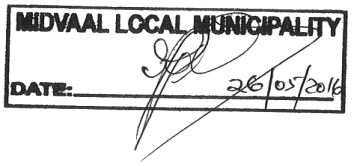
22.2 In accordance with the Act the Municipality, under exceptional circumstances, may request the MEC for Co-operative Governance and Traditional Affairs, to extend the validity of the valuation roll to seven (7) years.

22.3 Supplementary valuations shall be done on a continual basis, but at least on an annual basis, in order to ensure that the valuation roll is maintained.



23. REVIEW PROCESS

The Property Rates Policy must be reviewed on an annual basis to ensure that it complies with the strategic objectives of the Municipality, as stipulated in the Integrated Development Plan and other applicable legislation.

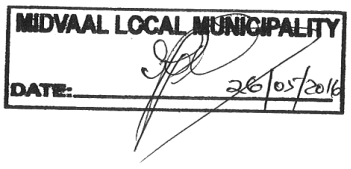


24. IMPLEMENTATION

The policy will be effective as from 1 July 2016.

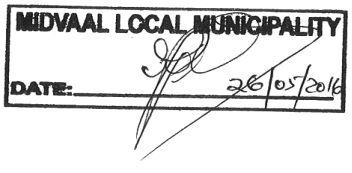


ANNEXURE "I"



CREDIT CONTROL AND DEBT COLLECTION BY-LAWS

2016/2017 FINANCIAL YEAR



MIDVAAL LOCAL MUNICIPALITY
CREDIT CONTROL AND DEBT COLLECTION
BY-LAWS

Date of Commencement: 1 JULY 2016

Bylaw

To give effect to the implementation of the Midvaal Local Municipality's Credit Control and Debt Collection Policy and to provide for matters incidental thereto.

Preamble

WHEREAS the Midvaal Local Municipality has adopted a Credit Control and Debt Collection Policy on 1 July 2016;

AND WHEREAS section 98 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), requires a municipal council to adopt bylaws to give effect to the municipality's credit control and debt collection policy;

BE IT THEREFORE ENACTED by the Council of the Midvaal Local Municipality, as follows:

1. Definitions

In this By-Law any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in these bylaws, and unless the context indicates otherwise —

"**Act**" means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended from time to time;

"**Council**" means the Council of the Midvaal Local Municipality; and

"**rate**" or "**rates**" means a rate on property and or services as approved by council.

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2. Objective of the Bylaw

The objective of this bylaw is to —

i. ensure that all monies due and payable to the Council are collected;

ii. provide for customer management, credit control procedures and mechanisms and debt collection procedures and mechanisms;

iii. provide for indigents in a way that is consistent with rates and tariff policies and any national policy on indigents;

iv. provide for extension of time for payment of accounts;

v. provide for charging of interest on arrears, where appropriate;

vi. provide for termination of services or the restriction of the provision of services when payments are in the arrears;

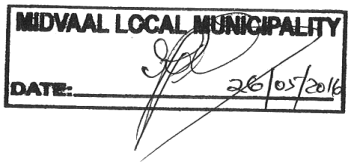
vii. provide for matters relating to unauthorised consumption of services, theft and damages.

3. Application of By-law

This bylaw shall only apply to money due and payable to the Council for –

(a) Assessment rates and taxes levied on the property
(b) Fees, surcharges on fees, charges and tariffs in respect of municipal services, such as –

i. provision of water;
ii. refuse removal;
iii. sewerage;
iv. removal and purification of sewerage;
v. electricity consumption;
vi. municipal services provided through prepaid meters.
vii. all other related costs for services rendered in terms of the property



viii. interest which has accrued or will accrue in respect of money due and payable to the Council;

ix. collection charges in those cases where the Council is responsible for

(aa) the rendering of municipal accounts in respect of any one or more of the municipal services;

(bb) the recovery of amounts due and payable in respect thereof.

4. Short title and commencement

This By-law is the Credit control and Debt collection Bylaw, and takes effect on 1 July 2016.

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ANNEXURE "J"



MIDVAAL LOCAL MUNICIPALITY

DATE: 26/05/2016

CREDIT CONTROL AND DEBT COLLECTION POLICY

2016/17 FINANCIAL YEAR

PREAMBLE

WHEREAS section 95 of the Local Government: Municipal Systems Act, No. 32 of 2000, provides that in relation to the levying of rates and other taxes by a municipality and the charging of fees for municipal services, a municipality must, within its financial and administrative capacity, establish a sound Customer Management System that aims to create a positive and reciprocal relationship between persons liable for these payments and the municipality and where applicable a service provider.

AND WHEREAS section 96 of the Local Government: Municipal Systems Act, No. 32 of 2000, provides that a municipality must collect all money that is due and payable to the municipality and for this purpose must adopt, maintain and implement a credit control and debt collection policy which is consistent with its rates and tariff policies and complies with the provisions of that Act.

AND WHEREAS section 97 of the Local Government: Municipal Systems Act, No. 32 of 2000, provides that the credit control and debt collection policy must provide for credit control and debt collection procedures and mechanisms as well as provision for indigent debtors that is consistent with its rates and tariff policies and any national policies on indigents.

NOW THEREFORE the Council of the Midvaal Local Municipality has adopted the **Credit Control and Debt Collection Policy** as set out hereunder: -



1. DEFINITIONS

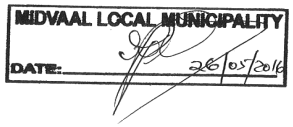
For the purpose of this policy, any word or expression to which a meaning has been assigned in the Act, shall bear the same meaning in this policy, and unless the context indicates otherwise –

"**Account**"	:	Account in name of customer held with the Midvaal Local Municipality;
"**Account Statement**"	:	formal notification by means of a statement of account to persons liable for payment of amounts levied for fees, charges, surcharges on fees, property rates and other municipal taxes and services, levies, penalties and duties, indicating the net accumulated balance of the account;
"**Accounting Officer**"	:	means the person appointed by the Municipality as the Municipal Manager of the Midvaal Local Municipality in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), responsible and accountable in terms of section 55(2) of the Local Government : Municipal Systems Act 2000 (Act 32 of 2000) and includes any person acting in such position and to whom the Municipal Manager has delegated a power, function or duty;
"**Act**"	:	means the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), as amended from time to time;
"**Administration of Estates Act**"	:	means the Administration of Estates Act, 66 of 1965;
"**Arrears**"	:	means amount due, owing and payable in respect of fees, charges, surcharges on fees, property rates and other municipal taxes and services, levies, penalties and duties and not paid by the due date;
"**Authorised Officer**"	:	means any official of the Municipality who has been authorised by it to administer, implement and enforce

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the provisions of this policy;

"**By-law**"	:	means a by-law adopted by the Municipality;
"**Chief Financial Officer**"	:	means the person appointed by the municipality as Chief Financial Officer of the Midvaal Local Municipality in terms of section 56 of the Local Government : Municipal Systems Act, 2000 (Act 32 of 2000);



"**Municipal Manager**" : means the person appointed by the Municipality as the Municipal Manager of the Midvaal Local Municipality in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), and includes any person acting in such position and to whom the Municipal Manager has delegated a power, function or duty;

"**Collection charges**" : means collection charges which may be recovered by the Municipality in terms of section 75A of the Act, and includes the cost –

(a) to remind debtors of arrears;

(b) for the termination and reconnection of services; and

(c) all legal costs, including attorney and own client costs incurred in the recovery of arrear amounts;

"**Consolidated account**" a monthly account reflecting all fees, charges, surcharges on fees, property rates and other municipal taxes and services, levies, penalties and duties in respect of various accounts held by customer;

"**Council**" : (a) means the "Municipality" and vice versa;

(b) the Council of the Midvaal Local Municipality exercising its legislative and executive authority through the Municipality;

(c) its successor in title; or

(d) a structure or person exercising a delegated power or carrying out an instruction, where any power in these by-laws has been delegated or sub-delegated, or an instruction given, as contemplated in section 59 of the Act; or

(e) a service provider fulfilling a responsibility under these by-laws, assigned to it in terms of section 81(2) of the act, or any other by-law, as the case may be;

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"**Customer**"	:	means any occupier of any premises to which the municipality has agreed to supply or is actually supplying municipal services, or if there is no occupier, the owner of the premises and or recipient and or consumer of various services rendered by the municipality. A customer will therefore be deemed a customer by virtue of receiving, consuming and or utilising any facility, equipment, service rendered by the municipality and or a municipal entity or an agent as appointed by the municipality;
"**Defaulter**"	:	any customer in arrears;



"**Illegal connection**" : a connection to any system through which municipal services are provided, which is not authorised or approved by the Municipality or its authorised agent;

"**Indigent**" : means a person referred to in the Indigent Support Policy of the Municipality

"**Municipality**" : means the "council" and vice versa

"**Occupier**" : means any person who occupies any premises or part thereof, without any regard to the title under which he or she so occupies;

"**Owner**"

(a) in relation to a property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;

(b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered;

(c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled" : provided that a person mentioned below may for the purpose of this policy be regarded by the Council as the owner of a property in the following cases:

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(i) A trustee, in the case of a property in a trust excluding state trust land;

(ii) An executor or administrator, in the case of

a property in a deceased estate;

(iii) A trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

(iv) A judicial manager, in the case of a property in the estate of a person under judicial management;

(v) A curator, in the case of a property in the estate of a person under curatorship;

(vi) A person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;

(vii) A lessee, in the case of a property that is registered in the name of the Council and is leased by it; or

(viii) A buyer, in the case of a property that was sold by the Council and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

(e) any legal person, including but not limited to:

(i) a company registered in terms of the Companies Act, 1973, a trust, a close corporation registered in terms of the Close Corporations Act, 1984; as amended by the Companies Act, 2008;

(ii) any department of State;

(iii) any Council or Board established in terms of any legislation applicable to the Republic of South Africa;

(iv) any Embassy or other foreign entity.

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"**Policy**"	:	means the **Credit Control and Debt Collection Policy** adopted by the Municipality;
"**Property**"	:	(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person; (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property; (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or (d) public service infrastructure;
"**Registered Property**"	:	Property registered in Deeds Office
"S**takeholder**"	:	means all natural and non-natural customers of the municipality and or prospective customers and or single or groups of people who consume or receive services from the municipality;
"**3rd party debt collection agencies**"	:	means any person or juristic person that collects debt on behalf of the municipality.

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2. OBJECTIVE OF POLICY

The objective of this policy is to –

(a) provide for customer management, credit control procedures and mechanisms and debt collection procedures and mechanisms;

(b) provide for indigents in a way that is consistent with rates and tariff policies and any national and / or local policy on indigents ;

(c) set realistic targets consistent with –

(i) generally recognised accounting practices and collection ratios; and

(ii) the estimates of income set in the budget less an acceptable provision for bad debts;

(d) provide for charging of interest on arrears, where appropriate;

(e) provide for extensions of time for payment of accounts;

(f) provide for termination of services or the restriction of the provision of services when payments are in the arrears;

(g) provide for matters relating to unauthorised consumption of services, theft and damages.

(h) provide for actions that may be taken by the municipality to secure payment of accounts that are in arrear including –



(i) The termination of municipal services or the restriction of the provision of services

(ii) The attachment of property

(iii) The attachment of rent payable on a property

(iv) The extension of liability to a director, trustee or a member if the debtor is a company, a trust or a close corporation.

(i) provide for alternative debt repayment arrangements in accordance with the terms and conditions of this policy

(j) create an environment which enables a customer to repay the outstanding debt and establish a culture of payment for services rendered by the municipality.

(k) effectively and efficiently deal with defaulters in accordance with the terms and conditions of this policy.

(l) provide for procedures and mechanisms to ensure that all monies due and payable to the municipality are collected.

3. APPLICATION OF POLICY

APPLICABLE ITEMS

3.1 This policy shall apply to, but not be limited to, monies due and payable to the municipality for –

(a) Property rates;

(b) Municipal tax (where applicable)

(c) Fees, surcharges on fees, charges, availability charges and tariffs in respect of municipal services, such as –

(i) provision of water;

(ii) refuse removal;

(iii) sewerage;

(iv) the removal and purification of sewerage;

(v) electricity consumption;

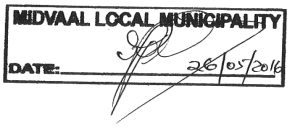
(vi) rental and or leasing of equipment, land, buildings and facilities of all types

(vii) interest which has accrued or will accrue in respect of money due and payable to the municipality ;

(viii) burial fees

(ix) dumping of refuse

(x) collection charges in those cases where the municipality is responsible for –



(aa) the rendering of municipal accounts in respect of any one or more of the municipal services;

(bb) the recovery of amounts due and payable in respect thereof, irrespective whether the municipal services, or any of them, are provided by the municipality itself or by a service utility with which it has concluded an agreement to provide a service on the municipality's behalf;

(xi) any other charges levied from time to time

3.2 This policy shall also apply to municipal services provided through pre-paid meters.

3.3 This policy shall apply to customers within the official demarcated boundaries of the municipality, including newly demarcated areas as determined by the demarcation board from time to time.

3.4 This policy shall apply to, but not be limited to, the following **categories of customers** –

(a) Residential customers of the municipality
(b) Business customers of the municipality
(c) Non-governmental organisations for profit and non profit
(d) Educational institutions for profit and non profit
(e) Religious institutions
(f) National, provincial and local government
(g) State owned entities
(h) Any other category of customer as determined by the municipality from time to time

4. CREDIT CONTROL AND DEBT COLLECTION PRINCIPLES

The credit control and debt collection policy is based on the following principles -

4.1 GENERAL

(i) The policy and its application provides for the specific circumstances of the community to which it relates.
(ii) The Credit control and debt collection procedures must be understandable, uniform, fair and consistently applied.
(iii) Credit control must be effective, efficient and economical.
(iv) The measures taken must be sustainable in the long term.
(v) Anything related to credit control not covered in this policy will be dealt with in terms of applicable legislation.

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4.2 COUNCIL

(i) To enable the Council to differentiate between those customers that cannot pay from those that simply do not want to pay, the "Indigent Policy" will be applied.

(ii) The Credit Control and Debt Collection Policy will be supported by procedure manual(s) as drafted by the Director Income or his/her nominee.

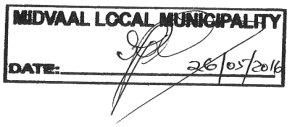
(iii) The Credit Control and Debt Collection Policy shall supersede all other policies aimed at achieving the same purpose to which the current credit control policy seeks to achieve.

4.3 CUSTOMERS

(i) Customers found to have misrepresented themselves in order to benefit from any of the Councils relief and / or benefit in terms of this policy, will be deemed to have committed an offence and remedial measures will be taken in a manner as determined by the Council from time to time, and all relief and / or benefits that have been received, will be reversed to the account of the customer from the date of offence.

(ii) Notwithstanding anything contained in this policy, the Council will recover any debt relevant to registered property in terms of the provisions of section 118 of the Municipal Systems Act, 32 of 2000.

(iii) In the case of company, close corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), the liability may be extended to the directors, members or trustees thereof jointly and severally, and –



the directors, members or trustees thereof shall be considered to have provided the Council with a guarantee that any debt shall be recoverable from themselves in their personal capacity with each being jointly and severally liable for such debt, the one paying the other to be absolved;

(iv) Where any subsidiary company of a holding company is indebted to the Council, the liability for such arrears may be extended to the holding company.

(v) Where any holding company is indebted to the Council, the liability for such arrears may be extended to the subsidiary company.

(vi) The Council shall not refund any credit to any customer or customer's nominee who is in arrears with the Council.

4.4 COUNCILLOR SERVICES ACCOUNTS

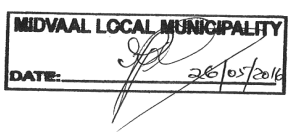
In accordance with the provisions of Schedule 1, of the Municipal Systems Act, 32 of 2000, an elected councillor residing within demarcated area of the Council and is individually or jointly responsible for account, may not be in arrears for municipal service fees, surcharges on fees rates or any other municipal taxes, levies and duties levied by the Council for more than 3 (three) months.

Notwithstanding any relevant procedure, method or action that may be taken in terms of this policy, the Municipal Manager may deduct amounts due for more than 3 (three) months from such councillor's remuneration.

4.5 STAFF SERVICES ACCOUNTS

In accordance with the provisions of Schedule 2, of the Municipal Systems Act, 32 of 2000, an official of council, residing within demarcated area of the Council and is individually or jointly responsible for account, may not be in arrears for municipal service fees, surcharges on fees rates or any other municipal taxes, levies and duties levied by the Council for more than 3 (three) months.

Notwithstanding any relevant procedure, method or action that may be taken in terms of this policy, the Municipal Manager may deduct amounts due for more than 3 (three) months from such officials remuneration.



5. ACCOUNT ADMINISTRATION

5.1 DEPOSITS AND GUARANTEES

At the time of registration as a customer, a deposit will be required based on the criteria set by the Chief Financial Officer from time to time.

(a) The Chief Financial Officer may, accept an irrevocable bank guarantee in lieu of a deposit on application for the provision of municipal services

(b) Existing customers moving to a new address are required to pay the prescribed customer deposit on application for the provision of municipal services at the new address.

(c) No arrangement shall be entered into for the payment of the deposit.

(d) On termination of the supply of services the amount of the deposit less any payment due to the Municipality will be refunded to an account holder, provided that payments due are less than the deposit paid, and that the account holder has provided a forwarding address.

(e) No interest will be paid on any deposit held by Council.

(f) Review of the Deposits

- The deposits shall be reviewed and increased annually with the review of the tariffs.

- If the customer poses a credit risk, the value of the original deposit paid or a guarantee held may be reviewed from time to time by the Chief Financial Officer.

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5.2 ACCOUNTS

(a) Accounts must be rendered and administered in accordance with the requirements of this Policy.

(b) Failure by the Council to render an account or non-receipt of an account by a customer does not relieve a customer of the obligation to pay any amount that is due and payable.

(c) The Council may, in accordance with the provisions of section 102 of the Act –

(i) Consolidate any separate accounts of customers liable for payments to the council;

(ii) Credit any payment by such customer against any account of that customer;

(iii) Implement any of the debt collection and credit control measures provided for in the Council's policies and By-Laws, in relation to any arrears on any of the accounts of such a customer.

(d) The amount due and payable by a customer constitutes a consolidated debt, and any payment made by a consumer of an amount less than the total amount due will be allocated in reduction of the consolidated debt in the order determined by the Council.

(e) Accounts will only be opened in the name of the property owner and no tenant accounts will be opened. Any exceptions must be approved by the Chief Financial Officer.

(f) Accounts will be rendered using either one of the following;

- Conventional postal services,
- Hand delivery at the premises
- By means of an email if so requested by the customer or
- By means of Multimedia system (MMS) if registered for

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5.3 FINAL ACCOUNTS

(a) Upon receipt of a customer's application for the termination of municipal services, the Municipality shall:-

- Take final readings in respect of metered municipal services;
- Prepare and render a final account;
- Appropriate the customer deposit for the reduction or settlement of any outstanding amount owed by the customer; and
- Refund the customer deposit to the customer in the event that no amount is owed to the Municipality.

(b) The owner must visit the municipality to sign the consumer service agreement and pay the required deposit once the property has been transferred to his/her name

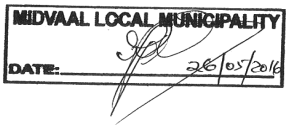
(c) Should the consumer not comply with paragraph (b) above, the municipality shall transfer the meter to the registered owner and the owner shall be responsible for the consumption if any.

5.4 ACCOUNT QUERIES

(a) Account query refers to the instance when a customer queries any specific amount or any content contained in any account as rendered by the Council;

(b) Queries can be raised verbally or in writing at Council's Head Office;

(c) Customer to furnish in writing full personal particulars including acceptable means of identification, contact details and account number in respect of which amount owing is queried;



(d) Customer may be represented by a duly appointed nominee or agent, and such nominee or agent shall upon request produce sufficient proof of such appointment;

(e) Pending the outcome of the query, customer may apply for temporary payment extension in terms of provisions of this policy;

(f) The customer shall, pending the resolution and outcome of the query, continue to make regular payments as per account statement (part

payment based on average monthly consumption of previous twelve months)

(g) Should a customer not be satisfied with the outcome of the query, a customer may lodge an appeal in terms of section 62, as read with section 95 (f), of the Systems Act.

5.5 DISPUTE AS TO AMOUNT OWING

(a) A customer may lodge an appeal in terms of section 62, as read with section 95 (f), of the Local Government: Municipal Systems Act 32 of 2000.

(b) Customer to furnish in writing full personal particulars including acceptable means of identification, contact details and account number in respect of which amount owing is disputed.

(c) The dispute must be recorded in a dispute register.

(d) Only disputes lodged by registered account holder will be considered.

(e) Customer may be represented by a duly appointed nominee or agent, and such nominee or agent shall upon request produce sufficient proof of such appointment.

(f) Should any written dispute arise as to the amount owing on the account in respect of all services by a customer, the customer shall, pending the resolution and outcome of that dispute, continue to make regular minimum payments based on the average charges for the preceding three months prior to the arising of the dispute, plus interest, until the resolution of that dispute.

(g) Should any written dispute arise as to the amount owing on part of the account or service by a customer, the customer shall, pending the resolution and outcome of that dispute, continue to make regular payments on services that are **NOT** in dispute **PLUS** the average charges for the preceding twelve months prior to the arising of the dispute in respect of remaining part of account or disputed service until the resolution of that dispute.



(h) The dispute must be resolved within a period of three months of lodging of dispute.

(i) All disputes must be concluded by the Municipal Manager or delegated official

(j) The Municipal Manager's or the delegated official's decision is final and will result in the immediate implementation of any debt collection and credit control measures provided for in this Policy after the debtor is provided with the outcome of the appeal.

(k) The same debt will not again be defined as a dispute in terms of this paragraph and will not be reconsidered as the subject of a dispute.

(l) Should the debtor not be satisfied with the outcome of the dispute, a debtor may lodge an appeal in terms of section 62 of the Systems Act and the appeal will be dealt with by the municipality in terms of said legislation.

5.6 INTEREST CHARGES

(a) Accounts are due and payable on account due date (7th of each month).

(b) Interest will be levied on all arrears longer than 30 days at a rate prescribed by the Council from time to time.

(c) Specific categories of customers, services and debtor groups as determined by the Council from time to time, may be excluded from interest on arrear charges.

(d) If a customer enters into an arrangement to settle his/her debt, all interest will be waived as a payment incentive. All interest will be written off on entering into a debt repayment arrangement, but if the arrangement is not honoured, all interest written off will be re-instated on the customer's account.

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(e) Interest will be reversed where the debt giving raise to the interest was levied in error by the municipality.

5.7 ACCOUNT DUE DATE

(a) Monthly account due date represents the date on which the customer's account becomes due and payable, the due date shall be as determined by the Council from time to time. At present the due date is the 7th of each month.

(b) Where the owner has entered into an agreement with the Council to pay property rates annually, the due date shall be as determined by the Council from time to time.

(c) Account due date will be reflected on customer account statement.

(d) Only payments receipted through the Councils financial system on or before account due date will be deemed to have been duly received.

(e) Payments by customers through 3rd party vendors, will only be deemed to have been received when receipted through the Councils financial system.

5.8 PAYMENT EXTENSION

5.8.1 Temporary Payment Extension

(a) On verbal request of a customer, requests for payment extension in respect of outstanding debt will be considered in the following circumstances:

(i) Customer account under inquiry.

(ii) Customer account under dispute.

(iii) Pending outcome or conclusion of court cases.

(iv) Merit cases as approved by CFO or delegated official.

(b) Customer may be represented by a duly appointed nominee or agent, and such nominee or agent shall upon request produce sufficient proof of such appointment.

(c) Payment extension will be granted for maximum period of ninety days from date of application and may be extended on month-to-month basis.

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(d) Payment extension will not result in the suspension of legal actions and / or court actions unless authorised by Accounting Officer.

(e) Approved payment extension will result in the temporary suspension of credit control actions.

(f) Approved payment extension will NOT result in the termination, extension or suspension of interest on arrears.

(g) Extra-ordinary payment extensions as per paragraph 5.8 of this policy will only be allowed for a maximum period of twelve months.

5.9 ARREAR ACCOUNTS

(a) If a consumer fails to pay the full amount due and payable on or before the account due date, the unpaid amount is in arrears and a final demand notice shall be sent and may be hand delivered or delivered, per mail or any electronic means available, to the most recent recorded address or electronic contact address and / or number of the consumer.

(b) Failure to deliver or send a final demand notice does not relieve a consumer from paying such arrears.

(c) The final demand notice must contain the following

(i) the minimum amount payable, and the date by which such amount must be paid;

(ii) that the consumer may conclude an debt repayment agreement with the Council for payment of the arrears amount in instalments;

(iii) that if full minimum amount payable is not paid and / or debt repayment agreement is not entered into within the stated period, that the electricity and / or water services will be discontinued or restricted and that legal action will be instituted against consumer for the recovery of any amounts in arrear, without further notice;

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(d) The customer together with the account(s) that is / are in default may be handed over to a duly appointed collection agent or attorney for collection;

(e) The consumer's name may be made public, and may be listed with a credit bureau or any other equivalent body as a defaulter;

5.10 TREATMENT OF DEBTS IN TERMS OF SECTION 118 OF THE MUNICIPAL SYSTEMS ACT

If the seller insists on paying outstanding debt only for the last 2 years for the purposes of obtaining a clearance certificate in terms of section 118 (1) of the Municipal Systems Act the following shall apply:

(a) After receipt of the payment the clearance certificate will be issued to the seller

(b) The historical debt will be immediately handed over for legal collection

(c) The total debt outstanding on the property shall remain on the property and the municipality hypothec will remain intact as provided for in Section 118(3) of the MSA

(d) The purchaser shall be advised of the hypothec against the property and that he or she might be cited as an interested party when the municipality exercises its right to have the property declared executable as part of the debt collection process.

5.11 COST TO REMIND CUSTOMERS OF ARREARS.

An administrative fee will be levied against the account of a customer in terms of the tariff provisions of the Council, in respect of any action taken in demanding payment from the customer or reminding the customer by means of notice delivered by mail, by hand or any electronic means available, that account is in arrears.

If a customer requests a temporary payment extension (before account due date, and on a monthly basis) where he/she can proof that he/she does not have sufficient funds to pay the arrears and/or full monthly account (non-indigent customers), the admin fees will not be charged as long as the customer pays at least the monthly water and electricity consumption charge (i.e. excluding property rates, refuse charge, sanitation and and availability charges) before the account due date.

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6. ACTIONS TO SECURE PAYMENT

(a) The Council or its duly appointed agents may, in addition to the normal civil legal steps to secure payment of accounts that are in arrears, take the following actions to secure payment for property rates, municipal services, interest, penalties and other related charges namely-

(i) termination and / or restriction of the provision of any municipal services in accordance with paragraph 7; and

(ii) allocation of the full or portion of a payment of an account, or the full or portion of pre-paid service payment, as payment for arrears in accordance with paragraph 5.6.

(b) The Council may further take the steps contemplated in section 104(1)(f)(ii) of the Municipal Systems Act, subject to the regulations made or guidelines issued by the Minister, if any, and provided that any intended seizure of property must be referred to the Municipal Manager or his / her nominee for approval or such directives which the Council deems necessary under the circumstances.

(c) The Council may, in terms of the provisions of section 104(1)(f)(iii) of the Municipal Systems Act, attach the rental or any other payments due to customers who are in arrears with their municipal accounts.

(i) If any debt levied in respect of a property is in arrears by the owner of the property, the arrears may be recovered in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier.

(ii) Written notice has been served on the tenant or occupier and property owner or agent of property owner.

(iii) The tenant or occupier of property or agent of property owner must on request by the Council, furnish a written statement specifying rental and other payments to be made by the tenant or occupier to the owner of the property during a period as determined by Council.

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(iv) The amount the Council may recover from the tenant or occupier of a property is limited to the amount of rent payable by the tenant or occupier to the owner of the property.

(v) The Council may recover the arrear amount on a property in whole or in part from the agent of the registered owner.

(vi) Any amount recovered from the tenant or occupier will be set off against the arrears of the property owner.

(d) The Council may, in the case of company, close corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), extend the liability in respect of customer arrears to the directors, members or trustees thereof jointly and severally.

(e) The Council may, at the cost of the consumer, install water management device and / or pre-paid electricity meters upon the failure of the consumer to make regular payments to Council for services consumed.

7. POWER TO RESTRICT OR TERMINATE SUPPLY OF MUNICIPAL SERVICES

7.1 GENERAL

(a) The Council or duly appointed agent may terminate and / or restrict the supply of water, electricity or in the case of pre-paid electricity withhold the selling of electricity in terms of the prescribed disconnection procedures, or discontinue any other service to any premises associated with the customer, whenever a consumer of any service –

(i) after the expiry of the period for payment in terms of the final demand / final notice referred to in section 5.6, fails to make full payment on the due date or fails to make acceptable arrangements for the repayment of any amount for municipal services, property rates or taxes or other amounts due in terms of this policy;

(ii) are not a registered indigent

(iii) no payment was received in accordance with an agreement for payment of arrears;

(iv) fails to comply with a condition of supply imposed by the council;

(v) obstructs the efficient supply of electricity, water, or any other municipal services to another customer;

(vi) supplies such municipal service to a consumer /owner who is not entitled thereto or permits such service to continue;

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(vii) causes a situation, which in the opinion of the council is dangerous, or a contravention of relevant legislation;

(viii) in any way bridges the supply or illegally reconnect previously disconnected municipal services;

(ix) is placed under provisional sequestration, liquidation or judicial management, or commits an act of insolvency in terms of the Insolvency Act, 1936 (Act 24 of 1936);

(x) is subject to an administration order granted in terms of section 74 of the Magistrates Court Act, 1944 (Act 32 of 1944) in respect of such user.

(b) The Council shall hand deliver, per mail or per electronic means available, to the physical address of property or most recent recorded address or electronic contact address and / or number of such customer, a discontinuation notice informing such consumer –

(i) that the provision of the service will be, or has been discontinued on the date stated on the discontinuation notice; and

(ii) of the steps which can be taken to have the service reconnected.

(iii) of the minimum amount payable to restore service.

(c) Subject to the provisions of the Promotion of Administrative Justice Act, 2000 (Act 3 of 2000), having been observed, save that the Council's reasons for its decision to act must be supplied within seven days after a request therefore.

(d) The right of the Council or any duly appointed agent to restrict or discontinue water to any premises, owner of property, tenant on property, customer or occupant of property, shall be subject to the provisions of sections 3 and 4 of the Water Services Act, 1997 (Act 108 of 1997).

(e) The right of the Council to restrict or discontinue the provision of electricity to any premises, owner of property, tenant on property, customer or occupant of property shall be subject to the provisions of the Electricity Act, 1987 (Act 41 of 1987).

(f) The right of the Council or any duly appointed agent to limit or restrict the supply of municipal services to a customer shall be subject to the provisions of the Health Act, 1997 (Act 63 of 1997), and the regulations made there under.

7.2 COST TO RESTRICT OR DISCONTINUE SERVICES.

Where any municipal service is restricted or discontinued as a result of non-compliance with provisions of this policy by the customer, the Council shall at its prerogative be entitled to levy and recover:

(i) Admin fee in terms of the tariff provisions of Council;

(ii) Installation of water management devices as determined by the Council from time to time;

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(iii) Installation of a pre-paid electricity meter or equivalent as determined by Council from time to time;

(iv) Consumer deposit held against customer account may be increased subject to the provisions of deposit policy and tariff provisions of Council;

(v) Any other applicable fees, tariffs, charges in terms of tariff provisions of Council.

(vi) If a customer requests a temporary payment extension (before account due date, and on a monthly basis) where he/she can proof that he/she does not have sufficient funds to pay the arrears and/or full monthly account (non-indigent customers), the admin fees will not be charged as long as the customer pays at least the monthly water and electricity consumption charge (i.e. excluding property rates, refuse charge, sanitation and availability charges) before the account due date.

8. RECONNECTION OF MUNICIPAL SERVICES

8.1 GENERAL

(a) Services, restricted or disconnected in terms of section 7, will only be reinstated and reconnected after satisfactory payment or satisfactory arrangement for payment of arrears; penalties and / or adjusted deposit have been made in accordance this policy.

(b) Services may only be reinstated or reconnected by Council or duly appointed agent.

(c) Subject to capacity at the time to restore such services which have been restricted or disconnected, such services will be restored within a reasonable time after the relevant conditions of this policy have been met. Only where payments have been made before 12h00 on a working day will services be restored on the same day.

(d) Onus shall be on the customer to request reconnection and to prove that the full amount as required has been paid.

8.2 COST FOR THE RECONNECTION OF SERVICES

Where any instruction is issued by Council for the reinstatement of normal service flow or reconnection of municipal service, restricted or disconnected in terms of this policy, reconnection fee will be levied in terms of tariff provisions of Council.

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9. DEBT REPAYMENT ARRANGEMENTS

9.1 GENERAL PRINCIPLES

(a) Only a property owner with positive proof of identity or a letter of appointment by Magistrate Court will be allowed to enter into a debt repayment agreement for the payment of arrears in instalments.

(b) If the applicant is a tenant on the property, written consent by owner to Debt Repayment Arrangement by tenant is required whereby owner acknowledges debt and approves entering into debt repayment arrangement. A copy of the owner's identify document will also be required,

The Municipality reserves the right to terminate the services agreement with the tenant once the tenant is arrears for more than 60 days or default on arrangements. This will result in the services to the property being disconnected until the owner has signed a new services agreement with the Municipality.

(c) If applicant is a company, close corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), debt repayment arrangement to be signed by duly authorised representatives.

(d) The amount due and payable by a customer constitutes a consolidated debt, and any payment made by a consumer will be allocated in reduction of the consolidated debt in the order determined by the Council.

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(e) A consumer may be required to complete a debit order for the payment of arrears.

9.2 DURATION AND CONDITIONS FOR PAYMENT OF ARREARS IN INSTALMENTS

(a) No agreement for the payment of arrears concluded by the nominated officers may not be longer than 60 months (depending on amount of debt), unless the circumstances referred to in section 9.2(b) prevail.

(b) The Council may, on an individual basis, allow a longer period than 60 months for the payment of arrears, if –

(i) special circumstances prevail, which in the opinion of the Council warrants such an extension, and which the consumer could not reasonably prevent or avoid; and

(ii) documentary proof of any such special circumstances has been furnished by the consumer on request by the Council.

(c) This extension of the repayment period in 9.2(b) may not be longer than an additional 60 months.

(d) The customer may be required to prove levels of income and must agree to a monthly instalment;

(e) The Council must, in exercising its discretion under paragraph (a) and (b) have regard to a consumer's –

(i) internal credit record;

(ii) previous and frequency of dishonoured payments

(iii) instances of meter tampering or illegal connection

(iv) consumption and level of service;

(v) previous breaches of agreements for the payment of arrears in instalments; and

(vi) provisions of National Credit Act

(vii) any other relevant factors.

(f) The customer shall be required to make a down payment based on consolidated arrear debt on date of entering into an agreement to pay in instalments on the following basis;

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(i)	1st Debt Repayment arrangement:	as per individual affordability
(ii)	2nd Debt Repayment arrangement:	30%
(iii)	3rd Debt Repayment Arrangement :	40%
(iv)	Additional Debt Repayment Arrangement	50%

(g) Once an agreement referred to in 9.1 has been concluded, the amount in arrears shall be reflected as a current amount, and no further interest shall be added to arrangement debt. Interest already levied will be written off on entering into an arrangement but will be re-instated if the customer does not honour the arrangement.

(h) The customer will be required to effect payment of current plus arrangement instalment on or before account due date, failure which will result in the immediate cancellation of debt repayment arrangement.

(i) Customers who default on three occasions in respect of debt repayment arrangements made, may be denied facility to enter into further debt repayment arrangements and full amount becomes due and payable.

(j) If the customer defaults on the third debt repayment arrangement, a further arrangement may be granted to the customer by the Director or his/her nominee on submission of full motivation.

(k) In the case of multiple default the following steps may be undertaken:

(l) Installation of water management devices as determined by the Council from time to time;

(m) Installation of a pre-paid electricity meter or equivalent as determined by Council from time to time;

(n) A copy of the agreement must be made available to the consumer.

(o) Administrative approval of arrangements will be delegated to the following staff members:

- Debt up to R20 000	Credit Control Front Line Staff
- Debt between R20 001 and R100 000	Credit Control Snr. Staff
- Debt greater than R100 000	Assistant Director Income
- Business accounts greater than R100 000	Director Income

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10. AGENTS, ATTORNEYS AND OTHER COLLECTION AGENTS

(a) The names of all external agents acting on behalf of the Council, together with their address and contact information may be published in a manner that will ensure that it will come to the attention of the customers of the municipality.

(b) Under no circumstances may agents negotiate terms, extend payment periods or accept cash on behalf of the Council, unless specifically instructed in writing to do so, and such instruction must be produced on request of a customer.

(c) An agent must record the cost to the Council and a customer for each stage of the credit control measures taken by him or her and for all possible actions which could be necessary in the credit control process.

(d) All legal and debt collection costs, including attorney and own client costs incurred by the Council and / or appointed agents in the recovery of arrear

amounts, may be levied against the arrears account of the customer, and may be recovered by a duly appointed agent.

11. LEGAL ACTION

(a) Should any debtor fail to pay any debt, referred to in this policy or section 118 (3) of the Local Government: Municipal Systems Act 32 of 2000 by due date, the Accounting Officer may serve a notice in terms of section 115 of the Local Government: Municipal Systems Act 32 of 2000, –

(i) on the debtor, and

(ii) on the property,

calling upon such debtor to pay such debt within twenty one days of such notice.

The notice shall state that should debt per notice not be settled within 21 (twenty one) days of such notice, legal proceedings will be instituted for the recovery of debt plus any additional costs incurred in the application of this policy and will further an order of Court for the sale of the customers moveable and immovable property for the outstanding debt.

(b) If after giving notification in terms of section 11(1) such debt remains outstanding, legal proceedings will be instituted through court of competent jurisdiction, against customer. Once the debt has been handed over, no arrangements will be made by the municipality and the debtor will be required to make arrangements with the debt collectors.

(c) Such court of competent jurisdiction shall be requested to summarily order any such moveable and immoveable property against which the debt is owing to be sold by way of public auction in terms of provisions of section 104(1)(f)(ii) of the Local Government : Municipal Systems Act 32 of 2000 subject to the regulations made or guidelines issued by the Minister, if any, and provided that any intended seizure of property must be referred to the Accounting Officer or his / her nominee for approval or such directives which the Council deems necessary under the circumstances.

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12. DISHONOURED PAYMENTS

(a) Where any payment is made to the municipality by a negotiable instrument, and such negotiable instrument is dishonoured by the bank, the Council may levy costs and administration fees against the account of the defaulting debtor at the rate determined by the Council from time to time.

(b) Payment to the account will be reversed and credit control will immediately be affected on such accounts without any further notice.

(c) The Council reserves the right to refuse to accept or cancel such further payment instruments from customer.

(d) The Council may place the customer on the relevant adverse credit rating list and / or take any steps as contained in this policy which may include criminal charges if applicable.

(e) Where a payment referred to in section 11(a) was tendered and any debt management action in terms of this policy was suspended as result of deemed payment, such debt management action shall continue without further notice to such customer.

13. WRITING OFF OF BAD DEBTS

The Council will consider writing off bad debts –

(a) Only after all reasonable steps have been taken to recover the debt in accordance with this policy, and the Council has convinced itself that:

 (i) recovery of the debt would be uneconomical; or

 (ii) recovery would cause undue hardship to the customer or his/her dependants; or

 (iii) it would be to the advantage of the Council to effect a settlement of its claim or to waive a claim.

(b) The debt to be written off as determined in (a) above will only be effected:

 (i) in terms of council policy; or

 (ii) in terms of legislation; or

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(iii) in terms of delegated powers; or

(iv) in terms of regulations issued

14. FULL AND FINAL SETTLEMENT OF A DEBT

(a) The Council may appropriate monies received in respect of any municipal debt at its sole discretion as stipulated in terms of Section 102 of the Municipal Systems Act

(b) Where the exact amount due and payable to the municipality has not been paid in full, any lesser amount tendered to and accepted by Council, shall not be deemed to be in full and final settlement of such an amount, unless accepted in terms of a power delegated authority.

(c) The provisions in subsection (b) shall prevail notwithstanding the fact that such lesser payment was tendered and/or accepted in full settlement.

(d) The acceptance of a lesser amount, by an authorised officer of Council, duly delegated to act in this capacity, must be in writing and signed by both parties.

15. CREDIT BUREAU LISTING OR SIMILAR

The names of debtors must, after Court judgement, be automatically listed with credit bureaus or similar mediums as prescribed and or deemed fit by Council.

16. FRAUD, THEFT AND OTHER CRIMINAL ACTIVITY (ILLEGAL CONNECTIONS)

(a) Subject to applicable legislation, the Council may refuse the supply of water or electricity to a consumer who is found guilty of fraud, theft or any other criminal offence, or, where it is evident that such criminal offence has occurred, until such time as the total costs, penalties, other fees, illegal consumption and any applicable tariffs and rates due to the Council have been paid in full.

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(b) A consumption fee for possible lost units equalling 1 000 electricity units per meter per month will be charged for a six month period as well as 30 units of water per meter per month.

(c) Illegal connection, reconnection or tampering with a service supply of Council is considered a criminal offence which may result in legal actions being taken.

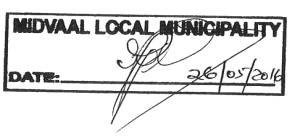
(d) If a customer has illegally connected his/her account, the municipality may restrict the service, or remove the meter/connection in totality (either during office hours or after hours or weekends).

17. SHORT TITLE

This Policy shall be called the Credit Control and Debt Collection Policy of Midvaal Local Municipality.

EFFECTIVE DATE:

The Policy is effective from 1 July 2016.



ANNEXURE "K"



CASH MANAGEMENT POLICY

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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1. Introduction

Availability of cash is one of the key requirements for financial sustainability for any organisation. Accumulated surplus is not an indicator of available cash and should not be seen as having a direct correlation with surplus cash.

One of the first and most important issues that must be borne in mind is that financial statements of municipalities are compiled on the accrual basis (GRAP/GAAP accounting standards used as basis of compilation) and not on the cash basis as Provincial and National Government. In the past the accrual basis was used, but fund accounting was applied and not GRAP. This change in accounting basis led to the accumulation of larger than expected accounting surpluses with little or no relation to cash reserves.

Cash Management will include all amounts disclosed on the financial statements on the following line items:

1.1 Investments (Long Term and Short Term)

1.2 Cash and Cash Equivalents

2. Determination of minimum cash levels to retain: Part 1: Encumbered Cash



2.1 Unspent Conditional Grants

Any grants received from the National or Provincial Government that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the conditions of the grant.

2.2 Developers Contributions

Any amounts received as development contributions that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than capital infrastructure improvements. There is no requirement to spend the

contributions received on the development where the contributions originated from but must be utilised for the creation of additional infrastructure capacity.

2.3 Capital Replacement Reserve

Funds set aside for the Capital Replacement Reserve must be held in cash and only utilised for the acquisition of capital assets in accordance with the approved capital budget of Council.

2.4 Unspent Loan Funding

Any borrowed funds that have not been spent by the reporting date should be set aside in cash and not utilised for purposes other than the intended purpose as per the loan agreements.

2.5 Deposits held

Consumer deposits are amount paid by customers, to be withheld by the municipality from the opening of an account till termination. The deposits will be refunded on termination provided the customer does not owe the municipality on municipal accounts.

Consumer deposits must be cash-backed.



2.6 Retentions held

Retention in contracts are amounts be held as a set off in the event the contractor does honouring the contract in regards to defects. Normally retention is held for the cost of rectification of defects during the construction period and for the cost of rectification of defects during the defects liability period, usually 12 months after the date of practical completion.

The retentions held are thus not available for purposes other than releasing the funds to the contractor at the end of the defects period and should be held in cash

and not utilised for other purposes. This is included in the creditors part of the Working Capital Cash Provision.

3. Determination of minimum cash levels to retain: Part 2: Balance Sheet Provisions and Reserves

The Accounting Policy of the Midvaal Local Municipality contains the following sections relating to provisions:

A provision is recognised when the economic entity has a present obligation (legal or constructive) as a result of a past event and it is probable (i.e. more likely than not) that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The economic entity does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

Provisions are reviewed annually and those estimated to be settled within the next twelve months are treated as current liabilities. All other provisions are treated as long term liabilities.

The Midvaal Local Municipality has the following provisions (accruals) that must be cash backed:

3.1 Leave Accrual

Liabilities for annual leave are recognised as they accrue to employees. The liability is based on the total accrued leave days at year end.

The leave accrual is cash backed.

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3.2 Landfill Rehabilitation Provision

The Landfill Rehabilitation Provision is created for the rehabilitation of the current operational sites at the future estimated time of closure.

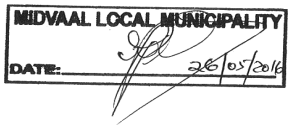
The value of the Provision is based on the expected future cost to rehabilitate the various sites discounted back to the balance sheet date at the cost of capital. The municipality has an obligation to rehabilitate these landfill sites.

The Landfill Rehabilitation Provision must be cash backed at 75%.

3.3 Provision for post-retirement benefits

A policy has been adopted by Council on the provision of post-retirement medical benefits to qualifying members. Actuarial valuations are conducted on an annual basis by independent actuaries and this is raised as a provision.

The provision is cash backed.



3.3 Provision for long service awards

The municipality offers various types of long service awards to its employees. The provision is to recognise the present value of the obligation as at the reporting date.

The provision is cash backed.

4. Determination of minimum cash levels to retain: Part 3: Working Capital

Working capital is a financial metric which represents operating liquidity available to a business, organization, or other entity, including governmental entity. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. Net working capital is calculated as current assets minus current

liabilities. If current assets are less than current liabilities, an entity has a working capital deficiency, also called a working capital deficit.
In line with National Treasury recommendations, the difference between current creditors and current debtors must be retained in cash as working capital for purposes of cash management.

5. Determination of minimum cash levels to retain: Part 4: Liquidity Ratios

5.1 Liquidity ratio (also called current ratio)

This ratio expresses the current assets (debtors after provision has been made for non-payment, inventory, investments maturing in 4 – 12 months and cash and cash equivalents) as a ratio or percentage of current liabilities (creditors, unspent grant funding, amounts to be paid on long term loans within the next 12 months and short term provisions). This ratio should also be at least 1:1 but ideally greater than 1.2:1. The logic for this ratio is that an entity should be able to turn the current assets into cash within a 12 month period if required so that all of the liabilities due within the 12 months can be settled.

The ratio should always be a minimum of 1:1



5.2 Cost Coverage

A measure of a company's ability to meet its financial obligations. In broad terms, the higher the coverage ratio, the better the ability of the enterprise to fulfil its obligations to its lenders.

The ratio should always be a minimum of 1 month, in other words, the available cash should be enough to cover the municipality's cash expenditure for one month.

5.4 Number of day's cash

This indicator looks at, if no further income is received, for how long an entity will be able to sustain itself based on the current expenditure trends. This calculation is

done using the approved budget as basis (eliminating all non-cash expenditure items) for a 365 day year. This ratio is similar to the cost coverage ratio, but it is stated in days and not months.

This ratio should always be a minimum of 30 days.

These liquidity indicators are should not be seen in isolation as a myriad of factors can impact on the ratios (which are stated at a specific date). There may be only 10 days of cash available on one day, whilst the next day grants may be transferred changing the days cash to 60. The opposite is also true – cash holdings can be reduced from the 60 days to 10 days within a day when interest and redemption payments are made or the monthly Eskom bill is settled.

Further factors that must be taken into account are:

- Long term borrowings and/or creditors: A municipality may have large cash balances whilst having long term borrowings and creditors. When comparing this with a municipality with lower cash balances, but also relatively lower borrowings and lower creditors, it may very well be found that the one with the lower cash balance is in a better financial position.
- Debtors: An entity may have a low cash balance, but a fairly significant debtors balance (which is collectable) which will change the cash position as soon as payment is received from the debtors.

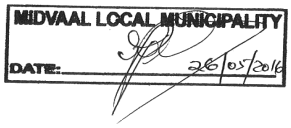
These and other factors make it necessary to not only look at a specific (or even a range of) ratio at a specific date, but to monitor the trends over a period of time. Excluding exceptions or specific interventions, the cash balance must increase on an on-going basis with at least the ruling inflation rate to ensure the financial position is sustained in real terms.

6. Implementation



The policy will be effective as from 1 July 2016.

ANNEXURE "L"



INVESTMENT POLICY

2016/2017 FINANCIAL YEAR

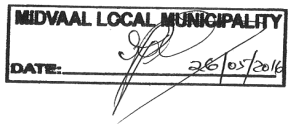


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INVESTMENT POLICY

1. Application and Scope

The Investment Policy is applicable to the Midvaal Local Municipality.

2. Objective of Policy

The objective of the policy is to ensure that all investments made by the Midvaal Local Municipality ("MLM") comply with the Investment Regulations issued by National Treasury in terms of the Municipal Finance Management Act. This Policy, as far as practically applicable, must be consistent with the Supply Chain Management Policy.

3. Legislative Framework

The legislative framework governing investment decisions are:

- Local Government Municipal Systems Act 32 of 2000 (as amended)
- Municipal Finance Management Act 56 of 2003
- Municipal Investment Regulations published under Government Gazette 27431 on 1 April 2005.
- Municipal Supply Chain Management Regulations published under Government Gazette 27636 on 30 May 2005.

3.1 Permitted Investments

The following are permitted investments in terms of the Regulation 6 of Municipal Investment Regulations:

"A municipality may invest funds only in any of the following:

Investment types as may be appropriate to the anticipated future need for the funds:

(a) Securities issued by the national government.
(b) Listed corporate bonds with an investment grade rating from a nationally or internationally recognised Credit Rating Agency.
(c) Deposits with banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990)

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(d) Deposits with the Public Investment Commissioners as contemplated by the Public Investment Commissioners Act, 1984 (Act No. 45 of 1984)

(e) Deposits with the Corporation for Public Deposits as contemplated by the Corporation for Public Deposits Act, 1984 (Act No. 46 of 1984).

(f) Banker's acceptance certificates or negotiable certificates of deposit of banks registered in terms of the Banks Act, 1990

(g) Guaranteed endowment policies with the intention of establishing a sinking fund Finance

(h) Repurchase agreements with banks registered in terms of the Banks Act, 1990

(i) Municipal bonds issued by a municipality; and

(j) Any other investment type as the Minister may identify by regulation in terms of section 168 of the Act, in consultation with the Financial Services Board."

3.2 Investments denominated in foreign currencies

MLM may make an investment only if the investment is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

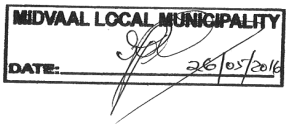
4. Definitions

Short-term investments are defined as:

"Any cash or liquid securities owned by the MLM which have a maturity date, and/or callable date reasonably expected to be exercised, that is equal to or less than one year."

Long-term investments are defined as**:**

"Any cash or liquid securities owned by MLM which have a maturity date, and/or callable date reasonably expected to be exercised, that is greater than one year."



5. Purpose and Objectives of Investments

5.1 Preservation and safety of investments

The probable safety of the investment must in the first instance be considered when making investments. Preservation of capital is accomplished through placement of funds with creditworthy institutions and through portfolio diversification.

5.2 Investment Diversification

Diversification is required to minimise potential losses on individual securities and to maximise the yield from a blend of financial products.

5.3 Liquidity

The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements.

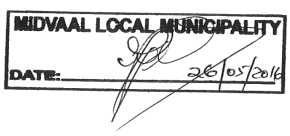
5.4 Return on investments

The investment portfolio shall be designed with the objective of attaining a maximum rate of return subject to the investment risk constraints and liquidity requirements of MLM.

6. Standards of Care

6.1 Prudence

The Municipal Manager, in accordance with this policy, must exercise due diligence in carrying out the investment function. The MLM has a responsibility to invest public Finance funds with great care and is accountable to the community in this regard. Investments must be made with such judgement and care, under the prevailing circumstances, as a person of prudence, discretion and intelligence would exercise in the management of that person's own affairs. Investments may not be for speculation but must be genuine investments.



6.2 Ethics and Conflicts of Interest

Officials responsible for the investment of funds must steer clear of outside interference, regardless of whether such interference comes from individual Councillors, agents or any other institution. The ethical standards as contained in the Municipal Supply Chain Management Policy are **"mutatis mutandis"** applicable to investment activities. Interest rates offered should never be divulged to another institution.

6.3 Payment of Commission

No commission or other award may be paid to an official or councillor of MLM or to a spouse or close family in respect of any investment made or referred by MLM. If an investee pays any commission or other reward to an external investment manager appointed by the MLM in respect of any investment made by MLM, both the investee and the investment manager must declare such payment to the council by way of a certificate disclosing full details of the payment.

7. Delegation of Authority

Authority to manage MLM's investment portfolio is delegated as follows:

The Municipal manager to invest any amount (after taking due cognisance of the liquidity requirements of MLM) of the short-term funds in terms of the provisions of the investment policy

The Bid Adjudication Committee or Municipal Manager to approve the investment of long-term funds in terms of the provisions of the Investment Policy and Municipal Supply Chain Management Regulations in accordance with the process as stipulated in the Supply Chain Management Policy.



8. Rating of Financial Institutions

MLM shall rely on the credit analysis of the financial institutions as obtained from external Credit Rating Agencies. The Municipal Manager shall be made aware of real or potential problems related to credit or credit rating issues and their impact on the investment portfolio by the recognised Credit Rating Agencies, as this information becomes available.

9. Authorised Investments

All investments must be in the name of the MLM or one of the municipal entities.

10. Investment Limitations

10.1 General Investment Practice

10.1.1 Short-term investments

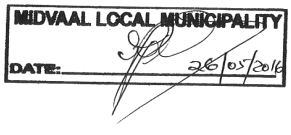
In order to obtain the greatest security for MLM's funds, short-term investments are not to be made with financial institutions with ratings lower than A1 / F1 as defined in the National Rating Definitions.

11. Investment Managers

Investment or Asset Fund Managers may be appointed to assist with the placing of investments, or to manage a portion of the investment portfolio in order to maximize interest earned without jeopardising liquidity. The appointment of these service providers must be done in accordance with the Supply Chain Management Policy. The conditions for their use including their liability in the event of non-compliance with this policy must be included in the bidding documentation specifying mandates that minimise risk and place the institutions on equal footing.

12. The Process of Investment of Funds

The process of investment of funds must in the first instance be made with the primary regard being to the probable safety of the investment in the second instance to the liquidity needs of MLM and lastly to the probable income derived from the investment. The investment of funds must be dealt with in accordance with the procedure for the calling of quotations and competitive bids as detailed in the Supply Chain Management Policy.



13. Safekeeping and Custody

The Chief Financial Officer shall establish and maintain an internal control structure designed to ensure the assets of the Municipality are protected from loss, theft, or misuse. The controls will be to prevent losses of public funds from fraud, employee errors, misrepresentation by third parties, or imprudent actions by employees and officers of MLM. The controls will include, among others:

- Control of collusion
- Separation of functions
- Separation of transaction authority from accounting and record-keeping
- Custodial safekeeping
- Clear delegation of authority to subordinate staff members
- Specific limitations regarding security losses and remedial action
- Supervisory control of employee actions
- Minimising the number of authorised investment officials
- Effective data management and reporting system for investment activities
- Documentation of transactions and strategies.

14. Reporting

The Municipal Manager must, within 10 working days after the end of each month, submit to the Executive Mayor a report describing, in accordance with generally recognised accounting practice, the investment portfolio as at the end of the month. The above-mentioned report must set out the following:

- the market value of each investment as at the beginning of the reporting period;
- any changes to the investment portfolio during the reporting period;
- the market value of each investment as at the end of the reporting period; and
- fully accrued interest or yield for the reporting period.

A bank, insurance company or other Investment / Fund Managers which at the end of a financial year holds, or at any time during a financial year held, an investment for MLM, must:



- within 30 days after the end of that financial year notify the Auditor General, in writing, of that investment, including the opening and closing balances of that investment in that financial year and;
- promptly disclose information regarding the investment when so requested by the National Treasury or the Auditor-General.

15. Policy Review

This policy will be reviewed annually by the Chief Financial Officer to ensure congruence with changing needs, technology, evolving regulatory standards with the MFMA, Investment regulations, and private sector best practices. The process to be followed for the annual revision of the policy will be via the committee system of Council as part of the annual Budget Process.



ANNEXURE "M"



BORROWING POLICY

2016/2017 FINANCIAL YEAR

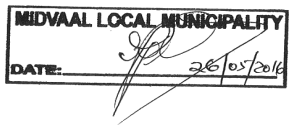


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ABBREVIATIONS

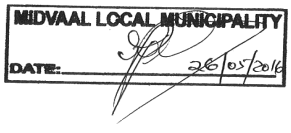
MLM	Midvaal Local Municipality
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
CRR	Capital Replacement Reserve
GRAP	Generally Recognised Accounting Practise
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act
VAT	Value Added Tax
SDBIP	Service Delivery and Budget Implementation Plan



1. PURPOSE OF THIS DOCUMENT

This policy sets outs the principles for determining the following:-

- The Municipality's borrowing requirements.
- Process to be followed when debt is incurred.



2. DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer" – means the Municipal Manager and vice versa;

"Act" – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"Chief Financial Officer" – means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the municipality;

"Council" or "Municipality" – means the Municipal Council of Midvaal Local Municipality as referred to in Section 18 of the Municipal Structures Act;

"Creditor" – in relation to a municipality, means any person or service provider to whom money is owing by the Municipality;

"Debt" – means –

(a) a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities; or
(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another.

"Delegatee" – means an official / person delegated to perform tasks on behalf of another person;

"Financial Statement" – means statements consisting of at least –

(a) a balance sheet (statement of financial position);
(b) an income statement (statement of financial performance);
(c) a cash-flow statement;
(d) any other statements that may be prescribed; and



(e) any notes to these statements.

"Financial year" – means a year ending 30 June;

"Financing Agreement" means any long-term agreement, lease, installment purchase contract or hire purchase agreement under which the Municipality undertakes to pay the capital cost of property, plant or equipment over a period of time;

"Lender" – in relation to a municipality means a person or service provider who provides debt finance to a municipality;

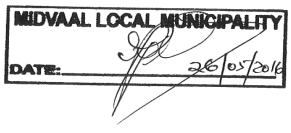
"Long Term Debt" – means debt which is repayable over a period exceeding 12 months;

"Municipal debt instrument" – means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including virtual or electronic evidence of indebtedness intended to be used in raising debt;

"Security" – means a lien, pledge, mortgage, cession or other form of collateral intended to secure the interest of a creditor;

"Short Term Debt" – means a debt which is repayable over a period not exceeding 12 months.

In this document unless the context otherwise indicates, words and expressions denoting the singular shall include the plural and vice versa, words and expressions denoting the male sex shall include the female sex and vice versa and reference to a natural person shall include a legal person and vice versa.



3. BACKGROUND

The Local Government: Municipal Finance Management Act No 56 of 2003 (hereafter MFMA) section 18 requires that an annual budget may only be funded from:

(a) Realistically anticipated revenues to be collected;

(b) Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and

(c) Borrowed funds, but only for capital projects.

Section 19 of the MFMA also requires spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. Furthermore, Chapter 6 of the MFMA 6 guides on the requirements of obtaining Short Term and Long Term Debt, Conditions to comply with when applying for Debt, Security, Disclosures and Municipal Guarantees.

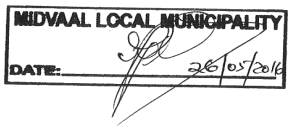
The Local Government: Municipal Finance Management Act No 56 of 2003 Municipal Budget and Reporting Regulations, 2009 Section 8 requires that each Municipality should have a Borrowing Policy.



4. OBJECTIVES

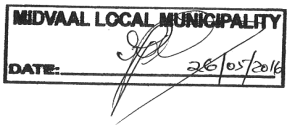
The objectives of the policy are as follows:

(a) To comply with the legislative requirements;
(b) Manage interest rate and credit risk exposure;
(c) Maintain debt within specified limits and ensure adequate provision for the repayment of debt;
(d) To ensure compliance with all Legislation and Council policy governing borrowing of funds.



5. APPROVAL AND EFFECTIVE DATE

The policy will be effective 1 July 2016.



6. POLICY AMENDMENT

The AO must–

(a) at least annually review the implementation of this Policy; and
(b) when the AO considers it necessary, submit proposals for the amendment of this Policy to the Council.

The review of this policy and any amendment should be made with due consideration and in conjunction with the annual review of the budget related policies as prescribed in the Municipal Budget and Reporting Regulations, 2008.



7. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

(a) Delegation of Powers;
(b) Accounting Policy;
(c) Cash Management and Investment Policy
(d) Long Term Financial Plan Policy;
(e) Budget Implementation and Monitoring Policy;



8. INTRODUCTION AND BACKGROUND

The Municipality may only incur debt in terms of the Municipal Finance Management Act, Act No. 56 of 2003. The Municipality may incur two types of debt, namely short-term and long-term debt.

8.1 A municipality may incur debt (short-term and long-term debt) only if:

8.1.1 The debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency; and

8.1.2 A council resolution is taken authorising the provision of security if security is to be provided by the municipality.

8.2 Short Term Debt

8.2.1 The Municipality may incur short-term debt only when necessary to bridge:

8.2.1.1 Shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistically anticipated income to be received within that financial year; or

8.2.1.2 Capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long- term debt commitments.

8.2.3 A municipality may incur short-term debt only if:

8.2.3.1 A resolution of the municipal council, signed by the executive mayor, has approved the debt agreement; and

8.2.3.2 The AO has signed the agreement or other document which creates or acknowledges the debt.

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8.2.4 The Municipality:

8.2.4.1 Must pay off short-term debt within a financial year; and

8.2.4.2 May not renew or refinance its short-term debt.

8.2.5 A short term debt transaction may be:

8.2.5.1 approved individually; or

8.2.5.1.1 an agreement with a lender for short-term credit facility to be accessed as and when required, including a line of credit or bank overdraft facility, provided that:

(a) the credit limit must be specified in the resolution of the council;

(b) in terms of the agreement, including the credit limit, may be changed only by a resolution of the council; and

(c) if the council approves a credit facility that is limited to emergency use, the AO must notify the council in writing as soon as practical of the amount, duration and cost of any debt incurred in terms of such a credit facility, as well as options for repaying such debt.

8.2.6 No lender may willfully extend credit to a municipality for the purpose of renewing or refinancing short-term debt that must be paid off in terms of section 8.2.4.1 above.

8.2.7 If a lender willfully extends credit to a municipality in contravention of this policy, the municipality is not bound to repay the loan or interest on the loan.

8.2.8 This does not apply if the lender:

8.2.8.1 Relied in good faith on written representations of the municipality as to the purpose of the borrowing; and

8.2.8.2 Did not know and had no reason to believe that the borrowing was for the purpose of renewing or refinancing short-term debt.

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8.3 Long Term Debt

8.3.3 The Municipality may incur long-term debt for purposes of financing its long-term strategic objectives, as outlined in the Constitution of the Republic of South Africa, Act No. 108 of 1996, and Chapter 7 on Local Government, to:

8.3.3.1 Provide democratic and accountable government for local communities;
8.3.3.2 Ensure the provision of services to communities in a sustainable manner;
8.3.3.3 Promote social and economic development;
8.3.3.4 Promote a safe and healthy environment; and
8.3.3.5 Encourage the involvement of communities and community organizations in the matters of local government.

8.3.4 A municipality may incur long-term debt only if:

8.3.4.1 A resolution of the municipal council, signed by the executive mayor, has approved the debt agreement; and

8.3.4.2 The AO has signed the agreement or other document which creates or acknowledges the debt.

8.3.5 A municipality may incur long-term debt only if the AO of the municipality:

8.3.5.1 Has, in accordance with section 21A of the Municipal Systems Act:

- at least twenty one (21) days prior to the meeting the council at which approval for the debt is to be considered, made public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided; and
- invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed debt; and

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8.3.5.2 Has submitted a copy of the information statement to the municipal council at least twenty one (21) days prior to the meeting of the council, together with particulars of:

- the essential repayment terms, including the anticipated debt repayment schedule; and
- the anticipated total cost in connection with such debt over the repayment period.

8.3.6 Capital expenditure may include:

8.3.6.1 Financing costs, including:

- capitalised interest for a reasonable initial period;
- costs associated with security arrangements in accordance with section 48 of the Act;
- discounts and fees in connection with the financing;
- fees for legal, financial, advisory, trustee, credit rating and other services directly connected to the financing; and
- costs connected to the sale or placement of debt, and costs for printing and publication directly connected to the financing.

8.3.6.2 Costs of professional services directly related to the capital expenditure; and

8.3.6.3 Such other costs as may be prescribed.

8.3.7 A municipality may borrow money for the purpose of refinancing existing long-term debt, provided that:

8.3.7.1 The existing long-term debt was lawfully incurred;

8.3.7.2 The refinancing does not extend the term of the debt beyond the useful life of the property, plant or equipment for which the money was originally borrowed;

8.3.7.3 The net present value of projected future payments (including principal and interest payments) after refinancing is less than the net present value of projected future payments before refinancing; and



8.3.7.4 The discount rate used in projecting net present value, and any assumptions in connection with the calculations, must be reasonable and in accordance with criteria set out in a framework that may be prescribed.

8.3.8 A municipality's long-term debt must be consistent with its capital budget referred.



9. SECURITY

9.1 A municipality may by resolution of its council provide security for:

9.1.1 Any of its debt obligations; and

9.1.2 Contractual obligations of the municipality undertaken in connection with capital expenditure by the persons on property, plant or equipment to be used by the municipality or such other person for the purpose of achieving the objectives of local government in terms of section 152 of the Constitution.

9.2 A municipality may in terms of section 9.1 above provide any appropriate security, including by:

9.2.1 Giving a lien on, or pledging, mortgaging, ceding or otherwise hypothecating, an asset or right, or giving any other form of collateral;

9.2.2 Undertaking to effect payment directly from money or sources that may become available and to authorise the lender or investor direct access to such sources to ensure payment of the secured debt or the performance of the secured obligations, but this form of security may not affect compliance with section 8(2) of the MFMA;

9.2.3 Undertaking to deposit funds with the lender, investor or third party as security;

9.2.4 Agreeing to specific payment mechanisms or procedures to ensure exclusive or dedicated payment to lenders or investors, including revenue intercepts, payments into dedicated accounts or other payment mechanisms or procedures;

9.2.5 Ceding as security any category of revenue or rights to future revenue;

9.2.6 Undertaking to have disputes resolved through mediation, arbitration or other dispute resolution mechanisms;

9.2.7 Undertaking to retain revenues or specific municipal tariffs or other charges, fees or funds at a particular level or at a level sufficient to meet its financial obligations;

9.2.8 Undertaking to make provision in its budgets for the payment of its financial obligations, including capital and interest;

9.2.9 Agreeing to restrictions on debt that the municipality may incur in future until the secured debt is settled or the secured obligations are met; and

9.2.10 Agreeing to such other arrangements as the municipality may consider necessary and prudent.

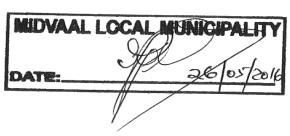
9.3 A council resolution authorising the provision of security:

9.3.1 Must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and

9.3.2 If so, must indicate the manner in which the availability of the asset or right for the provision of that minimum level of basic municipal services will be protected.

9.4 If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the municipality, deal with the asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

9.5 A determination in terms of section 9.3 above that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be.



10. DISCLOSURE

10.1 Any person involved in the borrowing of money by the municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor:

10.1.1 disclose all information in that person's possession or within that person's knowledge that may be material to the decision of that prospective lender or investor; and

10.1.2 take reasonable care to ensure the accuracy of any information disclosed.

10.2 Information to be provided should include:

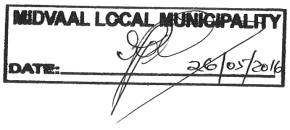
10.2.1 Audited financial statements for the preceding three (3) financial years with audited outcomes;

10.2.2 Approved annual budget;

10.2.3 The municipal integrated development plan;

10.2.4 Repayment schedules pertaining to existing short-term or long-term debt.

10.3 A lender or investor may rely on written representations of the municipality signed by the AO, if the lender or investor did not know and had no reason to believe that those representations were false or misleading.

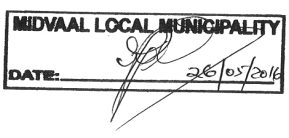


11. MUNICIPAL GUARANTEES

11.1 A municipality may not issue any guarantee for any commitment or debt of any organ of state or person, except on the following condition:

11.1.1 The guarantee must be within limits specified in the municipality's approved budget.

11.2 Neither the national nor a provincial government may guarantee the debt of a municipality except to the extent that chapter 8 of the Public Finance Management Act provides for such guarantees.



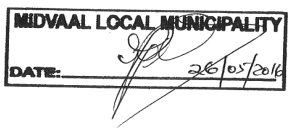
12. APPROVAL

12.1 Once Council approves the loan, the AO has to enter into an agreement with the recommended financial institution on behalf of Council. The Chief Financial Officer must ensure that the terms and conditions are as originally agreed before the Council is committed;

12.2 All municipal loan commitments must be recorded in a Loans Register reflecting at a minimum the:

12.2.1 Loan number;
12.2.2 Type of loan;
12.2.3 Financial institution;
12.2.4 Date issued;
12.2.5 Purpose of loan;
12.2.6 Loan period;
12.2.7 Interest rate;
12.2.8 Installments (capital and interest);
12.2.9 Due dates (quarterly / half-yearly / yearly);
12.2.10 Security (if any);
12.2.11 Final redemption date;
12.2.12 Opening balance at the beginning of the financial year;
12.2.13 Amounts received during the financial year;
12.2.14 Capital amounts redeemed during the financial year; and
12.2.15 Closing balance at the end of the financial year.

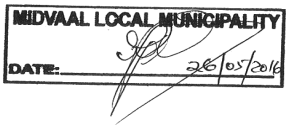
12.3 Sufficient provision must be made in the budget to depreciate assets linked to the loan.



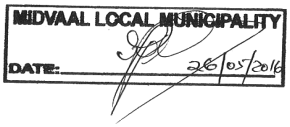
13. DOCUMENTS TO BE KEPT ON RECORD

13.1 The following loan documentation and certificates, at a minimum, must be safeguarded at all times:

13.1.1 Loan agreements;
13.1.2 Any applicable security agreements;
13.1.3 Copy of annual loans register;
13.1.4 Signed copies of monthly reconciliations;
13.1.5 Copies of all repayments made;
13.1.6 Copies of amortization schedules;
13.1.7 Copies of quarterly National Treasury returns.



ANNEXURE "N"



FUNDING AND RESERVES POLICY

2016/2017 FINANCIAL YEAR

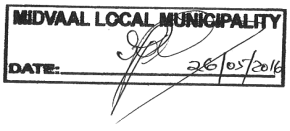


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ABBREVIATIONS

MLM	Midvaal Local Municipality
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
CRR	Capital Replacement Reserve
GRAP	Generally Recognised Accounting Practise
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act
VAT	Value Added Tax
SDBIP	Service Delivery and Budget Implementation Plan



1. PURPOSE OF THIS DOCUMENT

This policy sets outs the principles for determining the following:-

- Projected billings, collections and all direct revenues;
- The provision for revenue that will not be collected;
- The funds the Municipality can expect to receive from investments;
- The proceeds the Municipality can expect to receive from the transfer or disposal of assets;
- The funds to be set aside in reserves.



2. DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer" – means the Municipal Manager and vice versa;

"Act" – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"Chief Financial Officer" – means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the municipality;

"Council" or "Municipality" – means the Municipal Council of Midvaal Local Municipality as referred to in Section 18 of the Municipal Structures Act;

"Creditor" – in relation to a municipality, means any person or service provider to whom money is owing by the Municipality;

"Debt" – means –

(a) a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities; or

(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another.

"Delegatee" – means an official / person delegated to perform tasks on behalf of another person;

"Financial Statement" – means statements consisting of at least –

(a) a balance sheet (statement of financial position);

(b) an income statement (statement of financial performance);

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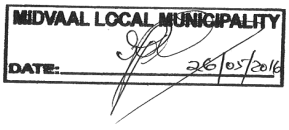
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(d) any other statements that may be prescribed; and

(e) any notes to these statements.

"Financial year" – means a year ending 30 June;

In this document unless the context otherwise indicates, words and expressions denoting the singular shall include the plural and vice versa, words and expressions denoting the male sex shall include the female sex and vice versa and reference to a natural person shall include a legal person and vice versa.



3. BACKGROUND

The Local Government: Municipal Finance Management Act No 56 of 2003 (*hereafter MFMA*) section 18 requires that an annual budget may only be funded from:

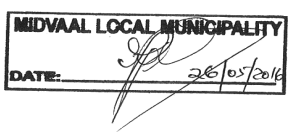
(a) Realistically anticipated revenues to be collected;

(b) Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and

(c) Borrowed funds, but only for capital projects.

Section 19 of the MFMA also requires spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. Furthermore, Chapter 6 of the MFMA 6 guides on the requirements of obtaining Short Term and Long Term Debt, Conditions to comply with when applying for Debt, Security, Disclosures and Municipal Guarantees.

The Local Government: Municipal Finance Management Act No 56 of 2003 Municipal Budget and Reporting Regulations, 2009 Section 8 requires that each Municipality should have a Funding and Reserves Policy.



4. OBJECTIVES

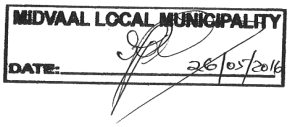
The objectives of the policy relating to funding and reserves are as follows:

(a) To comply with the legislative requirements;

(b) To ensure that the Municipality's Operating and Capital budgets are adequately funded;

(c) To ensure that the Municipality's provisions and reserves are maintained at the required levels, in order to mitigate unfunded liabilities in future financial years; and

(d) To achieve financial sustainability with acceptable levels of service delivery to the community.



5. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2016.



6. POLICY AMENDMENT

The AO must–

(a) at least annually review the implementation of this Policy; and
(b) when the AO considers it necessary, submit proposals for the amendment of this Policy to the Council.

The review of this policy and any amendment should be made with due consideration and in conjunction with the annual review of the budget related policies as prescribed in the Municipal Budget and Reporting Regulations, 2008.



7. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Accounting Policy;
- Cash Management and Investment Policy
- Long Term Financial Plan Policy;



8. REFERENCES

The following references were observed in compiling this document:

- Municipal Finance Management Act, 2003
- Municipal Systems Act, 2000
- Municipal Structures Act, 1998
- Accounting Standards Board
- MFMA Circular 18 & 44
- MFMA Budget Circular 51
- Municipal Budget and Reporting Regulations, 2008
- Government Gazettes (30013 & 31021)
- Generally Recognised Accounting Practice



9. PRINCIPLES REGARDING THE FUNDING OF THE ANNUAL BUDGET

9.1 An annual budget may only be funded from:-

9.1.1 Realistically anticipated revenues to be collected;

9.1.2 Cash backed accumulated funds from previous years surpluses and reserves not committed for any other purpose; and

9.1.3 Borrowed funds but only for the capital budget.

9.2 Realistic anticipated revenue projections must take into account:-

9.2.1 Projected revenue for the current year based on collection levels to date; and

9.2.2 Actual revenue collected in previous financial years.

9.3 Spending on a capital project may only occur if:-

9.3.1 The money for the project, excluding the cost of feasibility studies, has been appropriated in the budget;

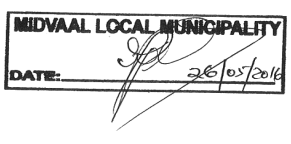
9.3.2 The project, including the total cost, has been approved by Council;

9.3.3 The sources of funding have been considered, are available and have not been committed for other purposes;

9.3.4 Council has considered:-

9.3.4.1 The projected cost covering all financial years until the project is operational; and

9.3.4.2 The future operations costs and revenue on the project, including municipal tax and tariff implications.



10. FUNDING THE OPERATING BUDGET

10.1 The operating budget provides funding to departments for their medium term expenditure as planned.

10.1.1 The Municipality categorises services rendered to the community according to its revenue generating capabilities as follows:-

10.1.2 Trading services (services that generate predetermined surpluses that can be used to fund other services rendered by the Municipality);

10.1.3 Economic services (services that should at least break-even, but do not necessarily generate any surpluses to fund other services rendered by the Municipality);

10.1.4 Rates and General (services that are funded by property rates, government grants or surpluses generated by the trading services).

10.2 The operating budget is funded from the following main sources of revenue:-

10.2.1 Property rates;



10.2.2 Service charges;

10.2.3 Government grants and subsidies;

10.2.4 Other sundry revenue, such as fines, interest received etc; and

10.2.5 Cash backed accumulated surpluses from previous years not committed for any other purposes.

10.3 The following guiding principles apply when compiling the operating budget:-

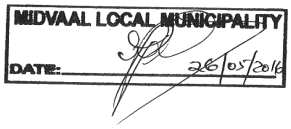
10.3.1 The annual budget must be cash backed;

10.3.2 Growth parameters must be realistic taking into account the current economic conditions;

10.3.3 Tariff adjustments must be realistic, taking into consideration affordability, bulk increases and future projected growth according to the approved Integrated Development Plan (IDP);

10.3.4 Revenue from government grants and subsidies must be in line with allocations gazetted in the Division of Revenue Act and Provincial Gazettes;

10.3.5 Revenue from public contributions, donations or any other grants may only be included in the budget if there are acceptable documentation that guarantees the funds such as:-



10.3.5.1 A signed service level agreement;
10.3.5.2 A contract or written confirmation; or
10.3.5.3 Any other legally binding document.

10.3.6 Property rates are levied according to the Municipal Property Rates Act and Property Rates Policy based on the market values. The budget is compiled using the latest approved Valuation Roll and any Supplementary Roll, consistent with current and past trends. Property rates tariffs and rebates are determined annually as part of the tariff setting process;

10.3.7 Property rates rebates, exemptions and reductions are budgeted either as revenue foregone or as a grant as per MFMA Budget Circular 51 depending on the conditions thereof;

10.3.8 Projected revenue from service charges must be realistic based on current and past trends with expected growth considering the current economic conditions. The following factors must be considered for each service:-

10.3.9 Metered services comprising of electricity and water:-

10.3.9.1 The consumption trends for the previous financial years;

10.3.9.2 Envisaged water restrictions or load shedding when applicable; and

10.3.9.3 Actual revenue collected in previous financial years.

10.3.10 Refuse removal services:-

10.3.10.1 The actual number of erven receiving the service per category; and

10.3.10.2 Actual revenue collected in previous financial years.

10.3.11 Sewerage services:-

10.3.11.1 The actual number of erven receiving the service per category and the consumption trends per category; and

10.3.11.2 Actual revenue collected in previous financial years.

10.3.12 Rebates, exemptions or reductions for service charges are budgeted either as revenue foregone or as a grant as per MFMA Budget Circular 51 depending on the conditions thereof;

10.3.13 Other projected revenue is charged in terms of the approved sundry tariffs and fines considering the past trends and growth for each category.

10.3.14 Provision for revenue that will not be collected is made against the expenditure item debt impairment and is based on actual collection levels for the previous financial year and the latest projected annual non-payment rate.

10.3.15 Transfers from the accumulated surplus to fund operating expenditure will only be allowed for specific once-off projects and with no recurring operating expenditure resulting thereof.

10.3.16 Interest received from actual long-term and or short-term investments are based on the amount reasonably expected to be earned on cash amounts available during the year according to the expected interest rate trends.

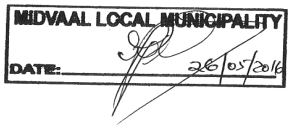


10.3.17 Depreciation charges are fully budgeted for according to the asset register and to limit the impact of the implementation of Asset Related GRAP Standards a transfer is made from the accumulated surplus.

10.3.18 A detailed salary budget is compiled on an annual basis. All funded positions are budgeted for in total and new and/or funded vacant positions are budgeted for nine (9) months only of the total package considering the time for the recruitment process.

10.3.19 To ensure the health of the municipal asset base, sufficient provision must be made for the maintenance of existing and infrastructure assets based on affordable levels as maintenance budgets are normally lower than the recommended levels. As a guiding principle repair and maintenance should constitute at least between 7% of total operating expenditure and should annually be increased incrementally until the required targets are achieved.

10.3.20 Individual expenditure line items are to be revised each year when compiling the budget to ensure proper control over operating expenditure. Increases for these line items must be linked to the average inflation rate and macro-economic indicators unless a signed agreement or contract stipulates otherwise.



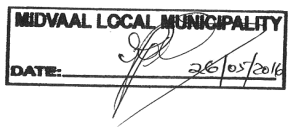
11. FUNDING THE CAPITAL BUDGET

11.1 The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent. In order to achieve this objective the municipality must annually, within financial means, budget for the replacement of redundant assets as well as new assets. The capital budget provides funding for the Municipality's capital programme based on the needs and objectives as identified by the community through the Integrated Development Plan and provides for the eradication of infrastructural backlogs, renewal and upgrading of existing infrastructure, new developments and enlargement of bulk infrastructure. Provisions on the capital budget will be limited to availability of sources of funding and affordability. The main sources of funding for capital expenditure are:-

11.1.1 Cash backed accumulated surpluses;

11.1.2 Borrowings;

11.1.3 Government grants and subsidies;



11.1.4 Public donations and contributions; and

11.1.5 Operating revenue.

11.2 The following guiding principles apply when considering sources of funding for the capital budget:-

11.2.1 Government grants and subsidies:-

11.2.1.1 Only gazette allocations or transfers as reflected in the Division of Revenue Act or allocations as per Provincial Gazettes may be used to fund projects;

11.2.1.2 The conditions of the specific grant must be taken into consideration when allocated to a specific project; and

11.2.1.3 Government grants and subsidies allocated to specific capital projects are provided for on the relevant department's operating budget to the extent that the conditions will be met during the financial year.

11.2.2 In the case of public contributions, donations and/or other grants, such capital projects may only be included in the annual budget if the funding is guaranteed by means of:-

11.2.2.1 A signed service level agreement;

11.2.2.2 A contract or written confirmation; and/or



11.2.2.3 Any other legally binding document.

11.2.3 Public donations, contributions and other grants are provided for on the relevant department's operating budget to the extent that the conditions will be met during the financial year.

11.2.4 The borrowing requirements as contained in the borrowing policy are used as a basis to determine the affordability of external loans over the Medium Term Revenue and Expenditure Framework. The ratios to be considered to take up new borrowings include:-

11.2.4.1 long-term debt to revenue (excluding grants) not to exceed 40%;

11.2.4.2 payment rate of above 90%;

11.2.4.3 percentage of capital charges to operating expenditure less than 15% (Interest and redemption).

11.2.5 Allocations to capital projects from cash backed accumulated surpluses will be based on the available funding for each ring-fenced reserve according to the conditions of each reserve as follows:-

11.2.5.1 Capital projects of a smaller nature such as office equipment, furniture, plant and equipment etc. must be funded from own generated revenue from the operating budget for that specific year;

11.2.5.2 Capital projects to upgrade bulk services will be allocated to the capital bulk contributions reserve for each service.

11.2.6 All capital projects have an effect on future operating budgets. The following cost factors should therefore be considered before approval:-

11.2.6.1 Additional personnel cost to staff new facilities once operational;
11.2.6.2 Additional contracted services, such as security, cleaning etc.
11.2.6.3 Additional general expenditure, such as services cost, stationery, telephones, material etc.
11.2.6.4 Additional other capital requirements to operate the facility, such as vehicles, plant and equipment, furniture and office equipment etc.
11.2.6.5 Additional costs to maintain the assets;
11.2.6.6 Additional interest and redemption in the case of borrowings;
11.2.6.7 Additional depreciation charges;
11.2.6.8 Additional revenue generation. The impact of expenditure items must be offset by additional revenue generated to determine the real impact on tariffs.



All Reserves are “ring fenced” as internal reserves within the accumulated surplus, except for provisions as allowed by the General Recognised Accounting Practices (GRAP).

The following ring fenced reserves exist:-

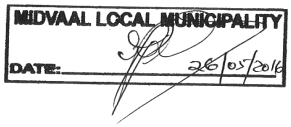


12. CAPITAL REPLACEMENT RESERVE

Funding for capital budgets of future financial years are generated through contributions from the operating budget. Once the Municipality has reached its maximum gearing ability no further borrowings can be taken up. This necessitates that the Municipality also invests in a capital replacement reserve. However, it must be cash backed.

This reserve once fully established will enable the Municipality to provide internal funding for its capital replacement and renewal programme. Other contributions to the capital replacement reserve through the operating budget may include interest received on investments.

This reserve must be cash backed at all times to ensure the availability of cash to fund the municipal capital programme.



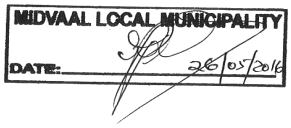
13. ASSET FAIR VALUE RESERVE

The Asset Fair Value Reserve is created through the transfer of the increase in the carrying value of Property, Plant and Equipment identified through the adoption of GRAP17. This is an accounting concept and the reserve does not represent a cash reserve in the true sense. The reserve cannot be utilised for any other purpose than the accumulation of the increase in carrying value, or offsetting of a decrease in carrying value of Property, Plant and Equipment. The reserve and accounting treatment thereof is governed by GRAP 17.



14. PUBLIC CONTRIBUTIONS RESERVE

Bulk contributions changed to developers in terms of Councils Bulk Contributions Policy are ring-fenced and must be kept in cash. The reserve can only be utilised for the funding of capital infrastructure and in accordance with Council's approved Capital Budget.



PROVISIONS

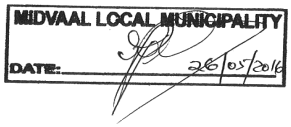
A provision is recognised when the municipality has a present obligation as a result of a past event and it is probable, more likely than not, that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are revised annually and those estimates to be settled within the next twelve (12) months are treated as current liabilities.

The municipality has the following provisions:

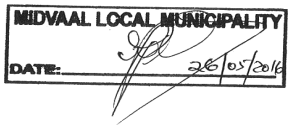
15. LEAVE PROVISION / ACCRUAL

Liabilities for annual leave are recognised as they accrue to employees. An annual provision is made from the operating budget to the leave provision.



16. LANDFILL REHABILITATION PROVISION

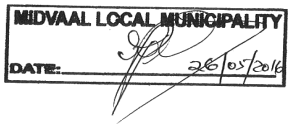
The landfill site rehabilitation provision is created for the current operational site at the future estimated time of closure. The value of the provision is based on the expected future cost to rehabilitate the landfill site. This provision must be cash backed to ensure availability of cash for rehabilitation on closure.



17. PROVISION FOR LONG SERVICE AWARDS

Municipal employees are awarded leave days according to years in service at year end. Due to the fact that not all long service leave balances are redeemed for cash. The provision is cash backed.

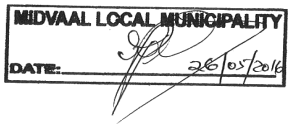
Long service awards can be encashed at the discretion of the Municipal Manager and will be subject to the cash flow position of Council.



18. PROVISION FOR POST EMPLOYMENT MEDICAL BENEFITS

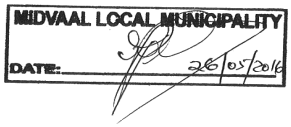
The municipality provides retirement medical care benefits by subsidizing the medical aid contributions to retired employees and their legitimate spouses. The entitlement to retirement medical benefits is based on employees remaining in service up to retirement age and the completion of a minimum service period. The expected cost of these benefits is accrued over a period of employment.

The provision is cash backed.



19. OTHER ITEMS TO BE CASH BACKED

The Cash Management Policy also specifies certain other items (in addition to fund and reserves) that must be cash backed.

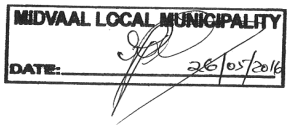


20. POLICY IMPLEMENTATION

This policy will effective as from 1 July 2016.



ANNEXURE "O"



MUNICIPAL SUPPLY CHAIN MANAGEMENT POLICY

2016/2017 FINANCIAL YEAR



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SUPPLY CHAIN MANAGEMENT SYSTEM

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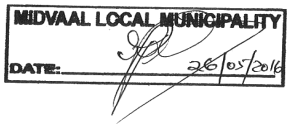
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1. DEFINITIONS

In this policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and –

"Competitive bidding process" means a competitive bidding process referred to in paragraph 20.1 of this policy;

"Competitive bid" means a bid in terms of a competitive bidding process;

"CIDB" means Construction Industry Development Board Act, Act 38 of 2000;

"Final award", in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;

"Formal written price quotation" means quotations referred to in paragraph 17.1 of this policy;

"In the service of the state" means to be –

(a) a member of –

(i) any municipal council;

(ii) any provincial legislature; or

(iii) the National Assembly or the National Council of Provinces;

(b) a member of the board of directors of any municipal entity;

(c) an official of any municipality or municipal entity;

(d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of Public Finance Management Act, 1999 (Act no. 1 of 1999);

(e) a member of the accounting authority or any national or provincial public entity; or

(f) an employee of Parliament or a provincial legislature;

"Long term contract" means a contract with a duration period exceeding one year;

"List of accredited prospective providers" means the list of accredited prospective providers which a Municipality must keep in terms of Section 14 of this policy;

"Database of restricted bidders" means the database of bidders restricted from doing business with a Municipality as set out in paragraph 14.1 of this policy as defined in Circulars 43, 46, 52 and 56 of National Treasury.



"Other applicable legislation" means any other legislation applicable to the municipal Supply Chain Management, including but not limited to –

(a) the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000), the PPPFA regulations and all amendments;

(b) The Broad Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003), the regulations and all amendments; and

(c) The Construction Industry Development Board Act, 2000 (Act No. 38 of 2000), the regulations and all amendments.

(d) The Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2003), the regulations and all amendments.

(e) The Competition Act, 1998 (Act 89 of 1998), the regulations and all amendments.

"Petty Cash", means a small amount of cash kept on hand for incidental purchases of low value goods and services (i.e. postage, office suppliers, reimbursement out-of-pocket expenditures), which cannot be accommodated through other purchasing procedures. Petty cash may not be used for payroll payments, inventory, capital goods, entertainment expense, travel expenses and other personal obligations.

"Single source": refers to when the competition exist in the market, but from a selected few suppliers due to technical capabilities and abilities comply with the requirements of the municipality.

"Sole Supplier:" refers in instances where there is no competition and only one service provider exist in the market, with sole distribution rights and/or patent rights or manufacturer.

"Strip & quote:" When the repairs and maintenance on our machines, vehicles are done by one supplier and/or strip-and-quote, for example a municipal vehicle enters the workshop that needs repairs, however to do the repairs, the vehicle has to be sent to a supplier that determines what repairs should be done.

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

"The Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"The Regulations" means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Gazette no. 27636, 30 May 2005 and all amendments;

"Written or verbal quotations" means quotations referred to in paragraph 16.1 of this policy.

"The Council" means the Midvaal Local Municipality abbreviated to MLM.

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CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

2. SUPPLY CHAIN MANAGEMENT POLICY

2.1 All officials and other role players in the supply chain management system of the Midvaal Local Municipality must implement this Policy in a way that –

(a) gives effect to –

- section 217 of the Constitution; and
- Part 1 of Chapter 11 and other applicable provisions of the Act;

(b) is fair, equitable, transparent, competitive and cost effective;

(c) complies with –

- the Regulations; and
- any minimum norms and standards that may be prescribed in terms of section 168 of the Act;

(d) is consistent with other applicable legislation;

(e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and

(f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

2.2 This Policy applies when the Midvaal Local Municipality –

(a) procures goods or services;
(b) disposes goods no longer needed;
(c) selects contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
(d) selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

2.3 This Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including:

(a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and

(b) electricity from Eskom or another public entity, another municipality or a municipal entity.

3. AMENDMENT OF THE SUPPLY CHAIN MANAGEMENT POLICY

3.1 The accounting officer must –

(a) at least annually review the implementation of this Policy; and

(b) when the accounting officer considers it necessary, submit proposals for the amendment of this Policy to the **council**

3.2 If the accounting officer submits proposed amendments to the **council** that differ from the model policy issued by the National Treasury, the accounting officer must –

(a) ensure that such proposed amendments comply with the Regulations; and
(b) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

3.3 When amending this supply chain management policy the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

4. DELEGATION OF SUPPLY CHAIN MANAGEMENT POWERS AND DUTIES

4.1 The **council** hereby delegates all powers and duties to the accounting officer which are necessary to enable the accounting officer –

(a) to discharge the supply chain management responsibilities conferred on accounting officers in terms of –

- Chapter 8 or 10 of the Act; and
- this Policy;

(b) to maximise administrative and operational efficiency in the implementation of this Policy;

(c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and

(d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

4.2 Sections 79 and 106 of the Act apply to the sub-delegation of powers and duties delegated to an accounting officer in terms of subparagraph (4.1).

4.3 The council or the accounting officer may not sub-delegate any supply chain management powers or duties to a person who is not an official of the Midvaal Local

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Municipality or to a committee which is not exclusively composed of officials of the Midvaal Local Municipality;

4.4 This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

5. SUB-DELEGATIONS

5.1 The accounting officer may in terms of section 79 or 106 of the Act sub-delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this policy, but any such sub-delegation must be consistent with subparagraph (5.2) of this paragraph, and paragraph 4 of this Policy as well as the Systems of Delegations.

5.2 The Municipal Manager hereby sub-delegates the following and gives power to make a final award -

5.2.1 above R10 million (VAT included) may not be sub-delegated and is thus to be awarded by the Accounting Officer only;

5.2.2 above R200 000.00 (VAT included), but not exceeding R10 million (VAT included), is hereby sub-delegated to –

(a) The bid adjudication committee consisting of the following Executive Directors or persons acting in their stead:

- Deputy Municipal Manager
- Executive Director: Financial Services **(Chairperson)**
- Executive Director: Community Services
- Executive Director: Protection Services
- Executive Director: Engineering Services
- Executive Director: Development & Planning

5.2.3 not exceeding R200 000.00 (VAT inclusive) is hereby sub-delegated as follows –

(a) The Chief Financial Officer to approve acquisitions between R30 000 and R200 000 vat inclusive;

(b) The following is sub-delegated by the CFO to a manager directly accountable to the Chief Financial Officer:

(i) The Deputy Chief Financial Officer to approve acquisitions between R2 000 and R30 000 (vat inclusive);
(ii) The Director: Expenditure and the Assistant Director: Expenditure to approve acquisitions between R0 and R2 000 (vat inclusive);

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5.3 An official or the bid adjudication committee to which the power to make final awards has been sub-delegated in accordance with subparagraph (5.2.2 and 5.2.3) must within five (5) days of the end of each month submit to the official referred to in subparagraph (5.4) a written report containing particulars of each final award made by such committee during that month, including:

- the amount of the award;
- the name of the person to whom the award was made; and
- the reason why the award was made to that person.

5.4 A written report referred to in subparagraph 5.3 must be submitted –

(a) to the accounting officer, in the case of an award by –

a bid adjudication committee; or

(b) to the chief financial officer, in the case of an award by –

a manager referred to in subparagraph (5.2.3)(a)(b)



5.5 Subparagraphs (5.3) and (5.4) of this policy do not apply to procurements out of petty cash.

5.6 This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub-delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

5.7 No supply chain management decision-making powers may be delegated to an advisor or consultant. Advisors and Consultants, who were either involved with drafting of specifications or technical evaluation of bids under their supervision as per their appointment, may attend bid specifications and bid evaluation committees in their professional capacity. Both Bid Specifications and Bid Evaluation Committees **do not** have decision-making or award powers only recommendation powers.

6. OVERSIGHT ROLE OF COUNCIL

6.1 The council reserves its right to maintain oversight over the implementation of this Policy.

6.2 For the purposes of such oversight the accounting officer of MLM must:

6.2.1 Within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy of any municipal entity under the sole or shared control of MLM, to the council of the Midvaal Local Municipality; and

6.2.2 whenever there are serious and material problems in the implementation of this Policy, immediately submit a report **to the council**.

6.3 The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the **mayor.**

6.4 The reports must be made public in accordance with section 21A of the Municipal Systems Act.

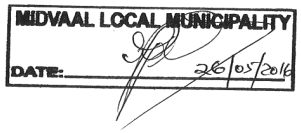
7. SUPPLY CHAIN MANAGEMENT UNIT

7.1 A supply chain management unit is hereby established to implement this Policy.

7.2 The supply chain management unit operates under the direct supervision of the Chief Financial Officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

8. TRAINING OF SUPPLY CHAIN MANAGEMENT OFFICIALS

The training of officials involved in implementing this Policy should be in accordance with national Treasury: Local Government: Municipal Finance Management Act: Municipal Regulations on Minimum Competency Levels dated 15/06/2007 and any other Treasury guidelines on supply chain management training.



CHAPTER 2

SUPPLY CHAIN MANAGEMENT SYSTEM

9. FORMAT OF SUPPLY CHAIN MANAGEMENT SYSTEM

This Policy provides systems for –

(i) demand management;

(ii) acquisition management;

(ii) logistics management;

(iv) disposal management;

(v) risk management; and

(vi) performance management.

PART 1: DEMAND MANAGEMENT

10. SYSTEM OF DEMAND MANAGEMENT

The accounting officer must establish and implement an appropriate demand management system in order to ensure that the resources required by the **Midvaal Local Municipality** support its operational commitments and its strategic goals outlined in the Integrated Development Plan. The procurement plan must be linked to the IDP and SDBIP.

The accounting officer must submit the annual procurement plan and bi-annual report on implementation of the procurement plan to Gauteng Provincial Treasury in terms of Section 4.1 of the Municipal SCM Framework.

10.1 The demand management system must –

(a) include timely planning and management processes to ensure that all goods and services required by the **Midvaal Local Municipality** are quantified, budgeted for and timely and effectively delivered at the right locations and at the critical delivery dates, and are of the appropriate quality and quantity at a fair cost;

(b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature (such as long term contracts); and

(c) provide for the compilation of the required specifications to ensure that its needs are met;

(d) take into account past spending analysis;

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(e) undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximised to the extent appropriate and within the available resources.

PART 2: ACQUISITION MANAGEMENT

11. SYSTEM OF ACQUISITION MANAGEMENT

11.1 The accounting officer must implement the system of acquisition management in order to ensure –

(a) that goods and services are procured by the **Midvaal Local Municipality** in accordance with authorised processes only;

(b) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;

(c) that the threshold values for the different procurement processes are complied with;

(d) that bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and

(e) that any Treasury guidelines (as per the circulars issued) on acquisition management are properly taken into account.

11.2 When procuring goods or services contemplated in section 110(2) of the Act, the accounting officer must make public on the website the fact that such goods or services are procured otherwise than through the **Midvaal Local Municipality**'s supply chain management system, including –

(a) the kind of goods or services; and

(b) the name of the supplier.

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12. RANGE OF PROCUREMENT PROCESSES

12.1 Goods and services may only be procured by way of –

(a) Petty cash purchases, up to a transaction value of R2 000.00 (vat inclusive). A valid tax invoice or cash slip must be handed in within 2 (two) days.

(b) 3 written quotations for procurement of a transaction value over R2 000.01 up to R30 000.00 (vat inclusive);

(c) Formal written price quotations process for procurement of a transaction value over R30 000.01 up to R200 000.00 (vat inclusive); and

(d) a formal competitive bidding process for –

(i) procurement above a transaction value of R200 000.01 (VAT included); and

(ii) the procurement of long term contracts.

12.2 The accounting officer may, in writing-

(a) Lower, but not increase, the different threshold values specified in subparagraph (12.1); or

(b) Direct that –

(i) written or verbal quotations be obtained for any specific procurement of a transaction value lower than R2 000;

(ii) formal written price quotations be obtained for any specific procurement of a transaction value lower than R30 000; or

(iii) a competitive bidding process be followed for any specific procurement of a transaction value lower than R200 000.

12.3 Splitting of works/services

NB! Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must, as far as possible, be treated and dealt with as a single transaction.

13. GENERAL PRECONDITIONS FOR CONSIDERATION OF WRITTEN QUOTATIONS OR BIDS

A written quotation or bid may not be considered unless the provider who submitted the quotation or bid –

13.1 has furnished the provider's –

(a) full name;
(b) identification number or company or other registration number; and
(c) tax reference number and VAT registration number, if any;

13.2 has authorised the Midvaal Local Municipality to confirm with the South African Revenue Services that the provider's tax matters are in order, should a valid original tax clearance not be available; and

13.3 has indicated –

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(a) whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;

(b) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months;

(c) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months; and



14. LISTS OF ACCREDITED PROSPECTIVE PROVIDERS

14.1 The accounting officer must –

(a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements through written or verbal quotations and formal written price quotations; and

(b) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;

(c) specify the listing criteria for accredited prospective providers;

(d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector;

(e) The Municipal Supply Chain Management Regulation 38(1)(c) requires a supply chain management policy to provide measures for combating abuse of the supply chain management system, and must enable the accounting officer to check the National Treasury's database prior to awarding any contract.

This is to ensure that no contract is entered into with a bidder, or any of its directors, listed as a company or person prohibited from doing business with the public sector. This list is also known as the *Database of Restricted Suppliers*.

To this end, a central *Database of Restricted Suppliers* has been established containing details of companies or persons that have been restricted from doing business with the public sector if the company or person obtained preferences fraudulently or failed to perform on a contract.

14.2 All vendors registered on the municipal supplier database must also be registered on the National Treasury central supplier database. Vendors not registered on the National Treasury central supplier database will be barred from transacting with Midvaal.

14.3 The vendor list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services. Prospective providers must be allowed to submit applications for listing at any time.

14.4 When a municipality intends to establish a list of pre-qualified bidders it must furnish Gauteng Provincial Treasury with detailed reasons for establishing such a list. Gauteng Provincial Treasury will consider the submission and advise accordingly within 14 days.

15. PETTY CASH PURCHASES (R0.01 TO R2 000.00)

15.1 The conditions for the procurement of goods by means of petty cash purchases referred to in paragraph 12 (1) (a) of this Policy, are as follows –

(a) The Accounting Officer hereby delegates the responsibility to the Executive Director: Financial Services to issue petty cash to the various departments.

(b) Petty cash requests not exceeding R2 000.00 vat included, per transaction may be issued by the approved officials.

(c) Petty cash purchases are restricted to emergency cases where the necessity is required within 1 day to a maximum of R2 000.00 vat inclusive that could not have been foreseen.

(d) A monthly reconciliation must be prepared.

16. WRITTEN QUOTATIONS (R2 000.01 TO R10 000 INCLUDING VAT)

16.1 The conditions for the procurement of goods or services through written quotations are as follows*:*

(a) R2 000.01 – R10 000: Written quotations must be obtained preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the Midvaal Local Municipality provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria set provided for in regulation 14(1)(c) and (d); and

(b) That if it is not possible to obtain at least three quotations, the reasons must be recorded and reported monthly to the accounting officer or another official designated by the accounting officer.

17. WRITTEN PRICE QUOTATIONS (R10 000.01 TO R30 000 INCLUDING VAT)

17.1 The conditions for the procurement of goods or services through formal written price quotations are as follows*:*

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(a) quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the **National Treasury Central Supplier Database**;

(b) quotations may be obtained providers who are not listed, provided that such providers meet the listing criteria in the supply chain management policy required by MFMA SCM regulation 14(1)(c) and (d);

(c) if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the accounting officer or an official designated by the accounting officer; and

(d) the accounting officer must record the names of the potential providers requested to provide such quotations with their quoted prices.

17.2 A designated official referred to in subparagraph (17.1) (c) must within three days of the end of each month report to the accounting officer on any approvals given during that month by that official in terms of that subparagraph.

18. PROCEDURES FOR PROCURING GOODS OR SERVICES THROUGH FORMAL WRITTEN PRICE QUOTATIONS (R30 000.01 TO R200 000.00)

18.1 The procedure for the procurement of goods or services through formal written price quotations is as follows*:*

(a) All requirements in excess of R30 000.01 (VAT included) that are to be procured by means of by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of the Midvaal Local Municipality;

(b) When using the list of accredited prospective providers the accounting officer must promote on-going competition amongst providers by inviting providers to submit quotations on a rotation basis;

(c) The accounting officer must take all reasonable steps to ensure that the procurement of goods and services through written or verbal quotations or formal written price quotations is not abused;

(d) The accounting officer or chief financial officer must on a monthly basis be notified in writing of all written or verbal quotations and formal written price quotations accepted by an official acting in terms of a sub-delegation;

(e) Offers must be awarded based on compliance to specifications, ability and capability to deliver the goods and services as well as lowest price;

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(f) Evaluation of offers are subject to the preference point system in terms of section 5.1 of the Preferential Procurement Regulations 2011 and awarded to the bidder who scored the highest points;

(g) Record of approved specifications, minutes of the evaluation and approval memos must be kept on file for audit purposes.

19. COMPETITIVE BIDS (ABOVE R200 000.01)

19.1 Goods or services above a transaction value of R200 000.01 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11(2) of this policy.

19.2 No requirement for goods or services above an estimated transaction value of R200 000.01 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

20. PROCESS FOR COMPETITIVE BIDDING

20.1 The procedures for the following stages of a competitive bidding process are as follows:

(a) Compilation of bidding documentation;

(b) Public invitation of bids;

(c) Site meetings or briefing sessions, if applicable;

(d) Handling of bids submitted in response to public invitation;

(e) Evaluation of bids;

(f) Awarding of contracts;

(g) Administration of contracts

(h) Proper record keeping



21. BID DOCUMENTATION FOR COMPETITIVE BIDS

21.1 The criteria to which bid documentation for a competitive bidding process must comply, must:

(a) take into account –
(i) the general conditions of contract;

(ii) any Treasury guidelines on bid documentation; and
(iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;

(b) include the BEE levels as contemplated in the Preferential Procurement Policy Framework Act, Regulations and evaluation and adjudication criteria, including any criteria required by other applicable legislation;

(c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;

(d) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish–

(i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements –

- for the past three years; or
- since their establishment if established during the past three years;

(ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;

(iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;

(iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality or municipal entity is expected to be transferred out of the Republic; and

(e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

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22. PUBLIC INVITATION FOR COMPETITIVE BIDS

22.1 The procedure for the invitation of competitive bids, is as follows:

(a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the municipality or any other appropriate ways (which may include an advertisement in the government Tender bulletin): and

(b) the information contained in a public advertisement, must include –

(i) the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to sub paragraph (22.2);

(ii) a statement that bids may only be submitted on the bid documentation provided by the Midvaal Local Municipality. Bid documents may not be re-typed and no bids where correction fluid is used in critical areas of the bid document, such as the pricing schedule and / or regulatory compliance documents will be accepted. Any corrections are to be crossed out and initialled. Non-initialled corrections will render the bid invalid; and

(iii) date, time and venue of any proposed site meetings or briefing sessions are applicable. Where applicable, briefing / site meetings are compulsory in MLM to ensure clarity and that all bidders are treated fair and equal. As these are compulsory site inspections, no bids will be accepted if the contractor (who is considered to be a technical representative) has not attended this session and documents will only be accepted from contractors whose names appear on the attendance register.

22.2 The accounting officer may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, any shorter period may only be approved if it can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

22.3 Bids submitted must be sealed and should be marked clearly with the bid number and description.

22.4 Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

23. PROCEDURE FOR HANDLING, OPENING AND RECORDING OF BIDS

The procedures for the handling, opening and recording of bids, are as follows:

23.1 Bids–

(a) must be opened in public by ~~a~~ two representatives in the presence of the bidders whereof one must be a SCM official;

(b) must be opened at the same time and as soon as possible after the period for the submission of bids has expired; and

(c) received after the closing time, will not be considered and returned unopened immediately.

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23.2 Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;

23.3 No information, except the provisions in **subparagraph 23.2,** relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award; and

23.4 The accounting officer must –

(a) record in a register all bids received in time;

(b) make the register available for public inspection; and

(c) publish the entries in the register and the bid results on the website.

24. NEGOTIATIONS WITH PREFERRED BIDDERS

24.1 The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation –

(a) does not allow any preferred bidder a second or unfair opportunity;

(b) is not to the detriment of any other bidder; and

(c) does not lead to a higher price than the bid as submitted.

24.2 Minutes of such negotiations must be kept for record purposes.

24.3 Such negotiation meetings are attended by the relevant HOD / designated employee, a SCM representative and the bidder.

25. TWO STAGE BIDDING PROCESS

25.1 Two Stage bidding process:

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A two-stage bidding process is allowed for –

(a) large or complex projects;

(b) projects where it may be undesirable/impractical to prepare complete detailed technical specifications; or

(c) long term projects with a duration period exceeding three years

25.2 Process of two stages:

(a) In the first stage technical proposals on conceptual design or performance specifications are invited, subject to technical as well as commercial clarifications and adjustments.

(b) In the second stage final technical proposals and priced bids are invited from only the bidders who submitted proposals.

26. COMMITTEE SYSTEM FOR COMPETITIVE BIDS

26.1 A committee system for competitive bids is hereby established, consisting of the following committees for all procurement or cluster of procurements as the accounting officer will determine:

(a) a bid specification committee;

(b) a bid evaluation committee; and

(c) a bid adjudication committee;

26.2 The Accounting Officer hereby delegates the authority to appoint different members for each bid spec and bid evaluation committee relevant to the expertise/knowledge required, to the Chairpersons of the Bid Specification / Evaluation Committee, taking into account section 117 of the Act which excludes Councillors from serving on any SCM committee; and

26.3 A neutral or independent observer (Legal/auditor), appointed by the accounting officer, may attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency.

26.4 The committee system must be consistent with –

(a) Paragraph 27, 28 and 29 of this Policy; and
(b) Any other applicable legislation.

26.5 The accounting officer may apply the committee system to formal written price quotations.

27. BID SPECIFICATION COMMITTEES

27.1 A bid specification committee must compile the specifications for each procurement of goods or services by the Midvaal Local Municipality.

27.2 Specifications –



(a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;

(b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;

(c) where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;

(d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;

(e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word "equivalent" unless this is impractical; or the municipality has taken a decision to standardise on a specific type of commodity for cost efficiencies;

(f) must indicate each specific goal for which points may be awarded in terms of point system set out in the Preferential Procurement Regulations 2011;

(g) must be approved by the accounting officer prior to publication of the invitation for the bids in terms of paragraph 22.

27.3 A bid specification committee must be composed of one or more officials of the Midvaal Local Municipality including the manager / delegate responsible for the function involved, a SCM representative, officials from other departments within MLM who may have valid input/experience relating to the specifications or end result, and may when appropriate, include internal/external specialist advisors.

Officials from the engineering services, Project management unit and development and planning departments must form part of the specifications committee where any construction, alterations, extensions, amendments relating to building works are involved.

27.4 A signed-off checklist must accompany the request for supply chain process and specifications.

27.5 No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.

28. BID EVALUATION COMMITTEES

28.1 A bid evaluation committee must –



(a) evaluate bids in accordance with –

(i) the specifications for the specific procurement;

(ii) the point system as prescribed in terms of paragraph 27.2 (f) and as prescribed in terms of the Preferential Procurement Policy Framework Act;

(b) Evaluate each bidder's ability to execute the contract;

(c) Check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears; and

(d) Verify if the recommended bidder is not in the employ of the state by submitting a request for verification with the details of shortlisted or recommended vendor's shareholders / directors / members before the adjudication of the bid to Gauteng Provincial Treasury for verification. The request must be signed by the Head of Supply Chain Management unit/delegate and sent to GPT on the following e-mail address: SCM.Verifications@gauteng.gov.za or fax number: 086 658 2613.

(e) submit to the bid adjudication committee a report and recommendations regarding the award of the bid or any other related matter.

28.2 A bid evaluation committee must as far as possible be composed of-

(a) the officials from the department requiring goods and services; and

(b) at least one supply chain management practitioner of the Midvaal Local Municipality.

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29. BID ADJUDICATION COMMITTEES

29.1 A bid adjudication committee must –

(a) Study and consider the report and recommendations of the bid evaluation committee; and

(b) either –

(i) depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award; or
(ii) make another recommendation to the accounting officer how to proceed with the relevant procurement.

29.2 A bid adjudication committee must consist of at least four senior managers of the Midvaal Local Municipality which must include –

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(a) the chief financial officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and

(b) at least one senior supply chain management practitioner who is an official of the Midvaal Local Municipality; and

(c) a technical expert in the relevant field who is an official or an external service provider / expert for clarity reasons may be invited to clarify any queries raised by the Bid Adjudication Committee members, if such an expert exists and have been involved in the specifications and or evaluation process.

Should the bid committee member have been involved in the item under consideration, they must recuse themselves from the decision making process and be recorded / minuted as such.

29.3 The accounting officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.

29.4 Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.

29.5 If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid –

(a) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and

(b) notify the accounting officer.



29.6 The accounting officer may –

(a) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in paragraph 29.5; and

(b) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.

29.7 The accounting officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.

29.8 The accounting officer must comply with section 114 of the Act within 10 working days.

30. PROCUREMENT OF BANKING SERVICES

30.1 A contract for banking services –

(a) must be procured through competitive bids;

(b) must be consistent with section 7 or 85 of the Act; and

(c) may not be for a period of more than five years at a time.

30.2 The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.

30.3 The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

31. PROCUREMENT OF IT RELATED GOODS OR SERVICES

31.1 The accounting officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.

31.2 The parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.

31.3 The accounting officer must notify SITA together with a motivation of the IT needs if –

(a) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or

(b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).

31.4 Should SITA comment on the submission and the Midvaal Local Municipality disagrees with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

32. PROCUREMENT OF GOODS AND SERVICES UNDER CONTRACTS SECURED BY OTHER ORGANS OF STATE

32.1 The accounting officer may procure goods or services under a contract secured by another organ of state, but only if –



(a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;

(b) there is no reason to believe that such contract was not validly procured;

(c) there are demonstrable discounts or benefits to do so; and

(d) that other organ of state and the provider have consented to such procurement in writing.

32.2 Subparagraphs (32.1)(c) and (d) do not apply if –

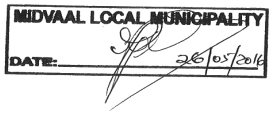
(a) a municipal entity procures goods or services through a contract secured by its parent municipality; or

(b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

33. PROCUREMENT OF GOODS NECESSITATING SPECIAL SAFETY ARRANGEMENTS

33.1 The acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.

33.2 Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the accounting officer.



34. PROUDLY SA CAMPAIGN

The Midvaal Local Municipality supports the Proudly SA Campaign to the extent that preference is given to procuring local goods and services from:

(a) Firstly – suppliers and businesses within the Midvaal Local Municipality or district;

(b) Secondly – suppliers and businesses within the province;

(c) Thirdly – suppliers and businesses within the Republic of South Africa.

(d) This section must be read in conjunction with the Commodity Based Procurement Policy.

35. APPOINTMENT OF CONSULTANTS

35.1 The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.

35.2 Consultancy services must be procured through competitive bids if:

(a) the value of the contract exceeds R200 000 (VAT included); or

(b) the duration period of the contract exceeds one year.

35.3 In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of –

(a) all consultancy services provided to an organ of state in the last five years; and

(b) any similar consultancy services provided to an organ of state in the last five years.

35.4 The accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the Midvaal Local Municipality.

36. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

36.1 The accounting officer may –

(a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –

(i) in an emergency (breakages after hours, situations that may lead to health, safety hazards or death, serious hampering of official service delivery to the community);

(ii) if such goods or services are produced or available from a single source or sole provider only (e.g. agents / manufacturer / patent holder or items under guarantee);

(iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;

(iv) acquisition of animals for zoos and/or nature and game reserves; or

(v) in any other exceptional case or case or urgency where it is impractical or impossible to follow the official procurement processes (such as strip and quote on rotation basis, appointment of specialised service providers);

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(b) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

36.2 The accounting officer must record the reasons for any deviations in terms of subparagraphs 36.1(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.

36.3 Subparagraph 36.2 does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.



37. UNSOLICITED BIDS

37.1 In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.

37.2 The accounting officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if –

(a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;

(b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages;

(c) the person who made the bid is the sole provider of the product or service; and

(d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.

37.3 If the accounting officer decides to consider an unsolicited bid that complies with subparagraph 37.2 of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –

(a) reasons as to why the bid should not be open to other competitors;
(b) an explanation of the potential benefits if the unsolicited bid were accepted; and
(c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

37.4 The accounting officer must submit all written comments received pursuant to subparagraph 37.3, including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.

37.5 The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the accounting officer, depending on its delegations.

37.6 A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

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37.7 When considering the matter, the adjudication committee must take into account –

(a) any comments submitted by the public; and
(b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.

37.8 If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

37.9 Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the Midvaal Local Municipality to the bid may be entered into or signed within 30 days of the submission.

38. COMBATING OF ABUSE OF SUPPLY CHAIN MANAGEMENT SYSTEM

38.1 The accounting officer must–

(a) take all reasonable steps to prevent abuse of the supply chain management system;

(b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified –

(i) take appropriate steps against such official or other role player; or
(ii) report any alleged criminal conduct to the South African Police Service;

(c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited or restricted from doing business with the public sector;

(d) reject any bid from a bidder–

(i) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the **Midvaal Local Municipality**, or to any other municipality or municipal entity, are in arrears for more than three months; or

(ii) who during the last five years has failed to perform satisfactorily on a previous contract with the **Midvaal Local Municipality** or any other organ of state after written notice was given to that bidder that performance was unsatisfactory

(e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;

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(f) cancel a contract awarded to a person if –

(i) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or

(ii) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and

(g) reject the bid of any bidder if that bidder or any of its directors –

(i) has abused the supply chain management system of the **Midvaal Local Municipality** or has committed any improper conduct in relation to such system;

(ii) has been convicted for fraud or corruption during the past five years;

(iii) has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or

(iv) has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004) or Data base of restricted suppliers.

38.2 The accounting officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of sub paragraph 38.1(*b*)(ii), (*e)* or *(f*) of this policy.

PART 3: LOGISTICS, DISPOSAL, RISK AND PERFORMANCE MANAGEMENT

39. Logistics management

The accounting officer must, *where applicable*, establish and implement an effective system of logistics management, which must include –

(a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;

(b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;

(c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;

(d) before payment is approved, certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;

(e) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;

(f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and

(g) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

40. Disposal management

40.1 The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act, will be determined for each situation.

40.2 Assets may be disposed of by –

(a) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
(b) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
(c) selling the asset; or
(d) destroying the asset.



40.3 The accounting officer must ensure that –

(a) immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise and in collaboration with the Local Government MFMA – Municipal Asset Transfer Regulations (Gazette No 3146 dated 22/08/2008;

Sale of land on formal tender processes

All applicable fees (estimated) / processes (e.g. rezoning, consolidation, bulk contributions, valuation fees, registration and all other related fees) must be mentioned in the specs of the bid documents. All affected departments to give comments on the proposed sale of land in writing and must so be noted on the item to Council for approval.

Only council resolved items will be accepted by the SCM unit for the tender/auction process. These resolutions and valuations should not be older than **12 months**. The copy of the valuation certificate, zoning certificate and

council resolution and all other documents pertaining to the sale of land must accompany the request for the sale of the mentioned land / property.

The bid is awarded to the bidder who submitted the highest offer and who accepted all the conditions of the bid.

(b) movable assets are sold once council has declared the items redundant, either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous and sold to the bidder who submitted the highest price.

(c) firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;

(d) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;

(e) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;

(f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and

(g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.

41. RISK MANAGEMENT

41.1 The criteria for the identification, consideration and avoidance of potential risks in the supply chain management system, will be determined for each situation.

41.2 Risk management must include –

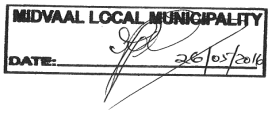
(a) the identification of risks on a case-by-case basis;

(b) the allocation of risks to the party best suited to manage such risks;

(c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;

(d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and

(e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.



42. Performance management

The accounting officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved.

PART 4: OTHER MATTERS

43. PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER

43.1 No award above R30 000 may be made in terms of this Policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

43.2 Before making an award to a person the accounting officer must first check with SARS whether that person's tax matters are in order.

43.3 If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph 43.1 be presumed to be in order.

44. Prohibition on awards to persons in the service of the state

Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy –

(a) who is in the service of the state;

(b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or

(c) a person who is an advisor or consultant contracted with the **Midvaal Local Municipality.**

45. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE

The accounting officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R2 000.00 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including –

(a) the name of that person;

(b) the capacity in which that person is in the service of the state; and

(c) the amount of the award.

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46. ETHICAL STANDARDS

46.1 A code of ethical standards as set out in **sub regulation (2) of the "*National Treasury's code of conduct for supply chain management practitioners and other role players involved in supply chain management*"** is hereby established for officials and other role players in the supply chain management system of the **Midvaal Local Municipality i**n order to promote –

(a) mutual trust and respect; and

(b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

46.2 A breach of the code of ethics must be dealt with as follows –

(a) in the case of an employee, in terms of the disciplinary procedures of the Midvaal Local Municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

(b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.

(c) in all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

(d) A municipal official or other role player involved in the implementation of this Policy –

(i) must treat all providers and potential providers equitably;

(ii) may not use his or her position for private gain or to improperly benefit another person;

(e) must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the Midvaal Local Municipality.

(f) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;

(g) must be scrupulous in his or her use of property belonging to **Midvaal Local Municipality,**

(h) must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and

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(i) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –

(i) any alleged fraud, corruption, favouritism or unfair conduct;
(ii) any alleged contravention of paragraph 47(1) of this Policy; or
(iii) any alleged breach of this code of ethical standards.

46.3 Midvaal Local Municipality adopts National Treasury's code of conduct for supply chain management practitioners and other role players involved in supply chain management".

~~46.~~4 A breach of the code of ethics must be dealt with in accordance with Schedule 2 of the Municipal Systems Act

NOTE: The "*POLICY OF THE ACCEPTANCE OF GRANTS, GIFTS, DONATIONS AND SPONSORSHIPS"* is applicable to sections 46, 47 and 48 of this policy and must be adhered to at all times.

47. INDUCEMENTS, REWARDS, GIFTS AND FAVOURS TO MUNICIPALITIES, OFFICIALS AND OTHER ROLE PLAYERS

47.1 No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant –

(a) any inducement or reward to the or in connection with the award of a contract; or

(b) any reward, gift, favour or hospitality to –

(i) any official; or

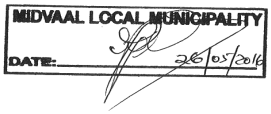
(ii) any other role player involved in the implementation of this Policy.

47.2 The accounting officer must promptly report any alleged contravention of subparagraph (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.

47.3 Section 47(1) does not apply to gifts less than R350 per annum.

48. SPONSORSHIPS

The accounting officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is –



(a) a provider or prospective provider of goods or services; or

(b) a recipient or prospective recipient of goods disposed or to be disposed.

49. OBJECTIONS AND COMPLAINTS

Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

50. RESOLUTION OF DISPUTES, OBJECTIONS, COMPLAINTS AND QUERIES

50.1 The accounting officer must appoint an independent and impartial person, not directly involved in the supply chain management processes –

(a) to assist in the resolution of disputes between the **Midvaal Local Municipality** and other persons regarding –

(i) any decisions or actions taken in the implementation of the supply chain management system; or
(ii) any matter arising from a contract awarded in the course of the supply chain management system; or

(b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.

50.2 The accounting officer, or another official designated by the accounting officer, is responsible for assisting the appointed person to perform his or her functions effectively.

50.3 The person appointed must –

(a) strive to resolve promptly all disputes, objections, complaints or queries received; and

(b) submit monthly reports to the accounting officer on all disputes, objections, complaints or queries received, attended to or resolved.

50.4 A dispute, objection, complaint or query may be referred to the relevant provincial treasury if –

(a) the dispute, objection, complaint or query is not resolved within 60 days; or

(b) no response is forthcoming within 60 days.

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50.5 If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.

50.6 This paragraph must not be read as affecting a person's rights to approach a court at any time.

51. CONTRACTS PROVIDING FOR COMPENSATION BASED ON TURNOVER

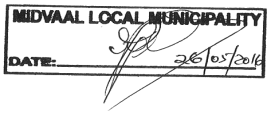
If a service provider acts on behalf of a Midvaal Local Municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the Midvaal Local Municipality must stipulate –

(a) A cap on the compensation payable to the service provider; and

(b) that such compensation must be performance based.

52. COMMENCEMENT

This Policy takes effect on 1 July 2016.



ANNEXURE "P"



ASSET MANAGEMENT POLICY

2016/2017 FINANCIAL YEAR

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ABBREVIATIONS

MLM	MIDVAAL LOCAL MUNICIPALITY
AMP	Asset Management Plan
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
CMIP	Comprehensive Municipal Infrastructure Plan
CoGTA	Department of Co-operative Governance and Traditional Affairs
CRC	Current Replacement Cost
DRC	Depreciated Replacement Cost
EPWP	Expanded Public Work Program
EUL	Estimated Useful Life
GIAMA	Government-wide Immoveable Asset Management Act
GRAP	Generally Recognised Accounting Practise
HOD	Head of Department
IAMP	Infrastructure Asset Management Plan
IDP	Integrated Development Plan
IIMM	International Infrastructure Management Manual
ISO	International Standards Organisation
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act
ODRC	Optimised Depreciated Replacement Cost
OHSA	Occupational Health and Safety Act
PPE	Property, Plant and Equipment
RUL	Remaining Useful Life
RV %	RV % Residual Value Percentage
SDBIP	Service Delivery and Budget Implementation Plan
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

This document indicates the policy framework for the management of Municipal movable and immovable Property Plant and Equipment (PPE), investment property, intangible, biological assets and heritage assets.



2. BACKGROUND

2.1 CONSTITUTIONAL AND LEGAL FRAMEWORK

The South African Constitution requires municipalities to strive, within their financial and administrative capacity, to achieve the following objectives:

- providing democratic and accountable government for local communities;
- ensuring the provision of services to communities in a sustainable manner;
- promoting social and economic development;
- promoting a safe and healthy environment; and
- encouraging the involvement of communities and community organisations in matters of local government.

The manner in which a municipality manages its Property, Plant and Equipment (PPE), investment property, intangible assets and heritage assets are central to meeting the above challenges. Accordingly, the Municipal Systems Act, 2000 (MSA) section 2(d) specifically highlights the duty of municipalities to provide services in a manner that is sustainable, and the Municipal Finance Management Act (MFMA) requires municipalities to utilise and maintain their assets in an effective, efficient, economical and transparent manner. The MFMA specifically places responsibility for the management of municipal assets with the Accounting Officer (AO).

The Occupational Health and Safety Act (OHSA) requires municipalities to provide and maintain a safe and healthy working environment, and in particular, to keep its PPE safe.



2.2 ACCOUNTING STANDARDS

The MFMA requires municipalities to comply with the Standards of Generally Recognised Accounting Practice (GRAP), in line with international practice.

The Accounting Standards Board (ASB) has approved a number of Standards of GRAP. When compiling the asset register in accordance with the accounting standards, the requirements of GRAP 17 cannot be seen in isolation. Various other accounting standards impact on the recognition and measurement of assets within the municipal environment and should be taken

into account during the compilation of a GRAP compliant asset register. The applicable standards of GRAP are noted in section 8.

2.3 MANAGEMENT OF INFRASTRUCTURE AND COMMUNITY ASSETS

Effective management of infrastructure and community facilities is central to the municipality providing an acceptable standard of services to the community. Infrastructure impacts on the quality of the living environment and opportunities to prosper. Not only is there a requirement to be effective, but the manner in which the municipality discharges its responsibilities as a public entity is also important. The municipality must demonstrate good governance and customer care, and the processes adopted must be efficient and sustainable. Councillors and officials are custodians on behalf of the public of infrastructure assets, the replacement value of which amounts to several hundred million Rand.

Key themes of the latest generation of national legislation introduced relating to municipal infrastructure management include:

- long-term sustainability and risk management;
- service delivery efficiency and improvement;
- performance monitoring and accountability;
- community interaction, transparent processes and reporting;
- priority development of minimum basic services for all; and
- the provision of financial support from central government in addressing the needs of the poor.

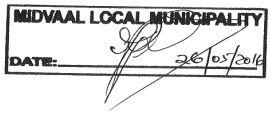


Legislation has also entrenched the Integrated Development Plan (IDP) as the principal strategic planning mechanism for municipalities. However, the IDP cannot be compiled in isolation – for the above objectives to be achieved, the IDP needs to be informed by robust, relevant and holistic information relating to the management of the municipality's infrastructure.

There is a need to direct limited resources to address the most critical needs, to achieve a balance between maintaining and renewing existing infrastructure whilst also addressing backlogs in basic services and facing on-going changes in demand. Making effective decisions on service delivery priorities requires a team effort, with inputs provided by officials from a number of departments of the municipality.

CoGTA has prepared guidelines in line with international practice, that propose that an Infrastructure Asset Management Plan (IAMP) is prepared for each sector (such as potable water, roads etc.). These plans are used as inputs into a Comprehensive Municipal Infrastructure Plan (CMIP) that presents an integrated plan for the municipality covering all infrastructure. The arrangements outlined in the CoGTA guidelines are further strengthened by the provision of National Treasury's Local Government Capital Asset Management Guidelines. This is in line with the practice adopted in national and provincial spheres of government in terms of the Government-wide Immoveable Asset Management Act (GIAMA).

Accordingly, the asset register adopted by a municipality must meet not only financial compliance requirements, but also set a foundation for improved infrastructure asset management practice.



3. OBJECTIVES

The objective of this policy is for the municipality to:

- implement prevailing accounting standards; and
- apply asset management practice in a consistent manner and in accordance with legal requirements and recognised good practice.



4. APPROVAL AND EFFECTIVE DATE

The CFO is responsible for the submission of the Policy to Council to consider its adoption after consultation with the AO. Council shall indicate the effective date for implementation of the policy.



5. DELEGATIONS AND KEY RESPONSIBILITIES

Accounting Officer

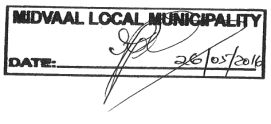
The Accounting Officer (AO) is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets.

The AO shall ensure that:

- The municipality has and maintains a management, accounting and information system that accounts for the assets of the municipality;
- The municipality's assets are valued in accordance with the standard of generally recognised accounting practice;
- That the municipality has and maintains a system of internal control for assets, including an asset register; and
- The HODs and their teams comply with this policy.

The Accounting Officer of the municipality shall be the principal custodian of the entire municipality's assets, and shall be responsible for ensuring that this policy is effectively applied on adoption by Council. To this end, the AO shall be responsible for the preparation, in consultation with the Chief Financial Officer (CFO) and Heads of Department (Senior Official) (HOD), of procedures to effectively and efficiently apply this policy.

In accordance with the MFMA, the AO of the municipality and all designated officials are accountable to him / her. The AO is therefore accountable for all transactions entered into by his / her delegates. The overall responsibility of asset management lies with the AO. However, the day to day handling of assets should be the responsibility of all officials in terms of delegated authority reduced in writing. The AO may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed. All delegations in terms of this policy must be recorded in writing.



Chief Financial Officer

The Chief Financial Officer (CFO) is responsible to the AO to ensure that the financial investment in the municipality's assets are safeguarded and maintained.

The CFO, as one of the HODs of the municipality, shall also ensure, in exercising his financial responsibilities, that:

- Appropriate systems of financial management and internal control are established and carried out diligently;
- The financial and other resources of the municipality are utilised effectively, efficiently, economical and transparently;
- Any unauthorised, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented;
- All revenue due to the municipality is collected, for example rental income relating to immovable assets;
- The systems, procedures and registers required to substantiate the financial values of the municipality's assets are maintained to standards sufficient to satisfy the requirements of the Accounting Standards;
- Financial processes are established and maintained to ensure the municipality's financial resources are optimally utilised through appropriate asset plans, budgeting, purchasing, maintenance and disposal decisions;
- The AO is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets;
- The HODs and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets; and
- This policy and support procedures are established, maintained and effectively communicated.

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In terms of section 82 read with section 81(1)(e) of the MFMA the CFO may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed. The CFO shall be the fixed asset registrar of the municipality, and shall ensure that a complete, accurate and up-to-date computerised fixed asset register is maintained. No amendments, deletions or additions to the fixed asset register shall be made other than by the CFO or by an official acting under the written instruction of the CFO.

Head of Department (Senior Official)

HODs are managers who report directly to the AO shall ensure that:

- The municipal resources assigned to them are utilised effectively, efficiently, economically and transparently;
- Procedures are adopted and implemented in conformity with this policy to produce reliable data to be input to the municipal fixed asset register;
- Any unauthorised, irregular or fruitless or wasteful utilisation, and losses resulting from criminal or negligent conduct, are prevented;
- The asset management, processes and controls can provide an accurate, reliable and up to date account of assets under their control;
- They are able to manage and justify that the asset plans, budgets, purchasing, maintenance and disposal decisions optimally achieve the municipality's strategic objectives; and
- Manage asset life-cycle transactions to ensure that they comply with the plans, legislative and municipal requirements.

HODs may delegate or otherwise assign responsibility for performing these functions but they shall remain accountable for ensuring these activities are performed.



6. POLICY AMENDMENT

This policy should be reviewed annually to ensure continued compliance with the relevant legislation and accounting standards. Changes to this document shall only be applicable if approved by Council. Any proposals in this regard shall be motivated by the CFO in consultation with the AO and respective HODs. The recommendations of the CFO shall be considered for adoption by Council.



7. RELATIONSHIP WITH OTHER POLICIES

This policy, once effective, will replace the pre-existing Asset Management with respect to the scope of assets covered by this policy.

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Accounting Policy;
- Insurance Policy;
- Enterprise Risk Management Policy;
- Disaster Management Policy;
- Supply Chain Management Policy;
- Credit Control and Debt Collection Policy;
- Tariff Policy;
- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Cash Management and Investment Policy
- Long Term Financial Plan Policy;
- Infrastructure Investment And Capital Projects Policy;
- Indigents Policy;
- Provision of Free Basic Services Policy;
- Budget Implementation and Monitoring Policy;
- Managing Electricity and Water Distribution Losses; and
- Asset Disposal Policy.



8. REFERENCES

The following references were observed in compiling this document:

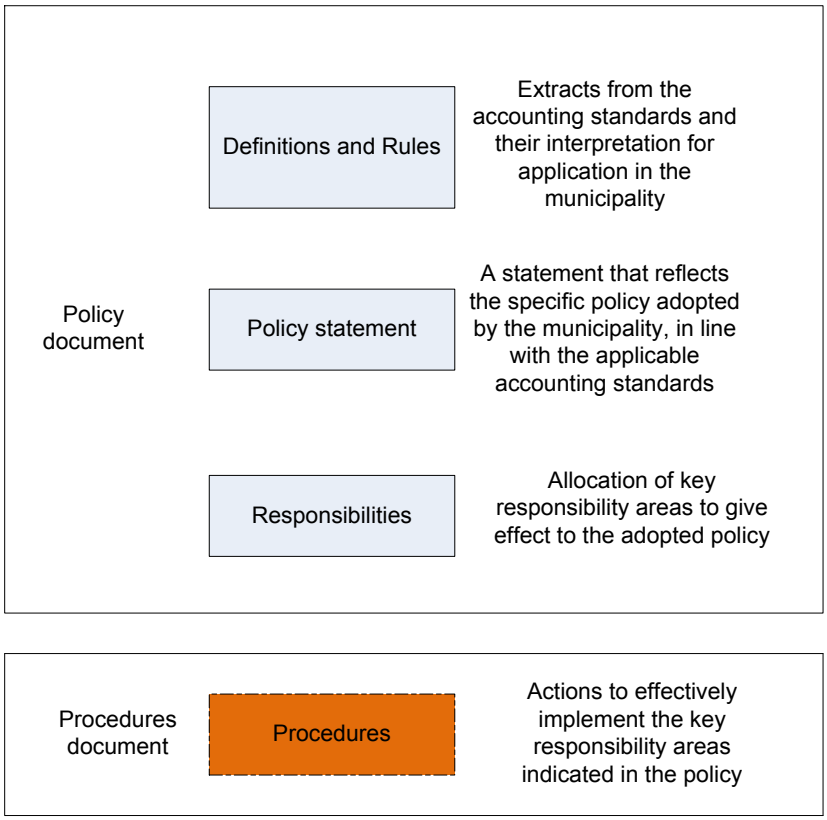
- Asset Management Framework, National Treasury, 2004
- Guidelines for Infrastructure Asset Management in Local Government, Department of Provincial and Local Government, 2006
- Municipal Finance Management Act, 2003
- Disaster Management Act, 2002
- Municipal Systems Act, 2000
- Municipal Structures Act, 1998
- Accounting Standards Board
- MFMA Circular 18 & 44
- Local Government Capital Asset Management Guidelines, National Treasury, 2008
- Government Gazettes (30013 & 31021)
- Generally Recognised Accounting Practice (1-14, 16, 17, 19, 21, 23-27, 31 and 100-104)
- Interpretations of the standards of GRAP issued by the Accounting Standards Board (ASB) (IGRAP 1- 17)
- Directives issued by the ASB
- Municipal transfer and disposal regulations, Government Gazette no.31346
- Accounting guideline issued by National Treasury relating to intangible assets
- Government Gazette, 30 May 2005, No. 27636 on disposal

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9. POLICY FORMAT

Figure 1 gives an overview to the format of presentation of this policy document, and how it links to a separate document that provides the procedures. Procedures should be prepared and adopted to give effect to this policy.

Figure 1 - Interaction between the policy and the procedures



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10. POLICY FOR FIXED ASSET ACCOUNTING

10.1 RECOGNITION OF IMMOVABLE AND MOVABLE ASSETS

(a) Definitions and rules

Asset

An asset is defined as a resource controlled by an entity, as a result of past events; future economic benefits or service potential associated with the item will flow to the entity.

Fixed Asset

A fixed asset (also referred to as a “non-current asset”) is an asset with an expected useful life greater than 12 months.

PPE

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rentals to others, or for administrative purposes; and are expected to be used during more than one reporting period. This includes items necessary for environmental or safety reasons to leverage the economic benefits or service potential from other assets. Insignificant items may be aggregated. Property, plant and equipment are broken down into groups of assets of a similar nature or function in the municipality’s operations for the purposes of disclosure in the financial statements.

Immovable PPE

Immoveable PPE are fixed structures such as buildings and roads. A plant that is built-in to the fixed structures and is an essential part of the functional performance of the primary asset is considered an immovable asset (though it may be temporarily removed for repair).

Movable PPE

Movable assets are the stock of equipment owned or leased by the municipality such as office equipment and furniture, motor vehicles and mobile plant.



Investment property

Investment property is defined as property (land and/or a building, or part thereof) held (by the owner or the lessee under a finance lease) to earn rentals or capital appreciation, or both (rather than for use in the production or supply of goods or services or for administration purposes or sale in the ordinary course of operations). Examples of investment property are office parks that are rented out. There is no asset hierarchy for investment property; each functional item will be individually recorded. Land held for a currently undetermined use is recognised as investment property until such time as the use of the land has been determined.

Intangible assets

Identifiable non-monetary assets, without physical substance are intangible assets, for examples licenses or rights (such as water licenses), servitudes and software.

An asset meets the criterion of being identifiable in the definition of an intangible asset when it:

(a) is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability, or

(b) arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable and separable from the municipality or from other rights and obligations.



Biological Assets

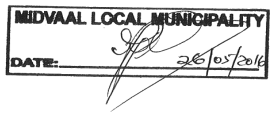
Biological assets are living animals or plants as per the definition in the GRAP on Agriculture.

Capital Spares (Major Spare Parts)

Spares and materials used on a regular basis in the ordinary course of operations are usually carried as inventory (i.e. they are not usually considered fixed assets) and are expensed when consumed. Major spares that constitute an entire or significant portion of a component type, or a specific component, defined in the immovable PPE asset hierarchy are considered capital spare parts and are recognised as an item of PPE as they are expected to be used for more than one period or they can only be used in connection with an item of PPE.

Useful Life

The period over which an asset is expected to be available for use by an entity, or the number of production units expected to be obtained from the asset by an entity.



Major inspections

A condition of continuing to operate an item of PPE may be to perform regular major inspections for faults regardless of whether parts of the item are replaced (for example, Occupational Health and Safety Act no. 85 of 1993 requires lifting equipment to be inspected once a year). When each major inspection is performed, its cost is recognised in the carrying amount of the item of PPE as a replacement if the recognition criteria are satisfied. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is de-recognised. This occurs regardless of whether the cost of the previous inspection was identified in the transaction in which the item was acquired or constructed. If necessary, the estimated cost of a future similar inspection may be used as an indication of what the cost of the existing inspection component was when the item was acquired or constructed.

Control

An item is not recognised as an asset unless the entity has the capacity to control the service potential or future economic benefit of the asset, is able to deny or regulate access of others to that benefit, and has the ability to secure the future economic benefit of that asset. Legal title and physical possession are good indicators of control but are not infallible.

Past transactions or events

Assets are only recognised from the point when some event or transaction transferred control to an entity.



Probability of the flow of benefits or service potential

The degree of certainty that any economic benefits or service potential associated with an item will flow to the municipality is based on the judgement. The CFO shall exercise such judgement on behalf of the municipality, in consultation with the respective HOD.

Economic benefits

Economic benefits are derived from assets that generate net cash inflows.

Service Potential

An asset has service potential if it has the capacity, singularly or in combination with other assets, to contribute directly or indirectly to the achievement of an objective of the municipality, such as the provision of services.

Leased assets

A lease is an agreement whereby the lessor conveys to the lessee (in this case, the municipality) the right to use an asset for an agreed period of time in return for a payment or series of payments. Leases are categorised into finance and operating leases. A finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset, even though the title may not eventually be transferred (substance over form). Where the risks and rewards of ownership of the asset are substantially transferred to the municipality, the lease is regarded as a finance lease and the asset recognised by the municipality. Where there is no substantial transfer of risks and rewards of ownership to the municipality, the lease is considered an operating lease and payments are expensed in the income statement on a systematic basis (straight line basis over the lease term).

Asset custodian

The department that controls an asset, as well as the individual (asset custodian) or post that is responsible for the operations associated with such asset in the department, is identified by the respective HOD, recorded, and communicated on recognition of the asset.

Reliable measurement

Items are recognised that possess a cost or fair value that can be reliably measured in terms of this policy.

(b) Policy statement

The municipality shall recognise all movable and immovable assets existing at the time of adoption of this policy and the development of new, upgraded and renewed assets on an on-going basis. Such assets shall be capitalised in compliance with prevailing accounting standards.

(c) Responsibilities

- The CFO, in consultation with the AO and HODs, shall determine effective procedures for the recognition of existing and new assets.
- Every HOD shall ensure that all assets under their control are correctly recognised as assets.
- The CFO shall keep a lease register with the following minimum information: name of the lessor, description of the asset, fair value of the asset at inception of the lease, lease commencement date, lease termination date, economic useful life of the asset, lease payments, and any restrictions in the lease agreement.

10.2 CLASSIFICATION OF ASSETS



(a) Definitions and rules

Fixed asset categories

- Property, plant and equipment (which is broken down into groups of assets of a similar nature or function in the municipality's operations) (GRAP 17);
- Intangible assets (GRAP 31);
- Heritage assets (GRAP 103);
- Biological assets (GRAP 101/27);
- Capital Finance Lease assets (GRAP 13); and
- Investment property (GRAP 16).

Class of PPE

A class of PPE is defined as a group of assets of a similar nature or function. The total balance of each class of assets is disclosed in the notes to the financial statements.

PPE Asset hierarchy

An asset hierarchy is adopted for PPE which enables separate accounting of parts (components) of the asset that are considered significant to the municipality from a financial point of view, and for other reasons determined by the municipality, including risk management (in other words, taking into account the criticality of components) and alignment with the strategy adopted by the municipality in asset renewal (for example the extent of replacement or rehabilitation at the end of life). In addition, the municipality may aggregate relatively insignificant items to be considered as one asset. The structure of the hierarchy recognises the functional relationship of assets and components.

PPE: Infrastructure

Infrastructure assets are immoveable assets which are part of a network of similar assets that jointly provide service potential.

PPE: Community Property

Community property is immoveable assets contributing to the general well-being of the community, such as community halls and recreation facilities.

PPE: Land and Buildings

Buildings that are used for municipal operations such as administration buildings and rental stock or housing not held for capital gain.

PPE: Other Assets

Movable assets are by nature stand-alone assets which are not directly attached or associated with an item of immovable assets and are utilised in an enabling or assisting role on a day-to-day basis.

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Heritage assets

Heritage assets are assets of cultural, environmental, historical, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations, such as monuments, nature reserves, and works of art. Some heritage assets have more than one purpose, e.g. an historical building which, in addition to meeting the definition of a heritage asset, is also used as office accommodation. The CFO, on behalf of the municipality, must use his / her judgement to make such an assessment. The asset should be accounted for as a heritage asset if, and only if, the definition of a heritage asset is met, and only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes. If a significant portion is used for production, administrative purposes or supply of services or goods, the asset shall be accounted for in accordance with the Standard of GRAP on PPE.



Investment property

Investment property is defined as property (land and/or a building, or part thereof) held (by the owner or the lessee under a finance lease) to earn rentals or capital appreciation, or both (rather than for use in the production or supply of goods or services or for administration purposes or sale in the ordinary course of operations). Examples of investment property are office parks that are rented out. There is no asset hierarchy for investment property; each functional item will be individually recorded. Land held for a currently undetermined use is recognised as investment property until such time as the use of the land has been determined.

Intangible assets

Identifiable non-monetary assets, without physical substance are intangible assets, for examples licenses or rights (such as water licenses), servitudes and software.

An asset meets the criterion of being identifiable in the definition of an intangible asset when it:

(c) is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability, or

(d) arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable and separable from the municipality or from other rights and obligations.

However, if the municipality is of the opinion that even though a servitude may meet the definition of an intangible asset, it is essential to the operation of a tangible asset. For example, where the municipality would not be able to construct or operate infrastructure on land that it does not own without acquiring certain rights from the landowner. Therefore the municipality may be of the opinion that it would be more appropriate to include the cost of the servitude in the cost of the tangible asset rather than recognising a separate intangible asset. In such cases servitudes will be accounted for as PPE by applying GRAP 17, and componentisation may be required as the values, nature and the useful life of the servitude and the tangible asset are different.

Servitudes

Where municipalities establish servitudes as part of the registration of a township, the associated rights are granted in statute and are specifically excluded from the standard on intangible assets. Such servitudes cannot be sold, transferred, rented or exchanged freely and are not separable from the municipality. Consequently such servitudes are not recognised in the asset register.

Servitudes that are created through acquisition (including by way of expropriation or agreement) can be recognised as *either intangible assets or PPE* at cost. The municipality *may* include the cost of the servitude in the cost of the PPE if it is essential to the construction or operation of the asset (such as in the case of pipes).



Biological Assets

Biological assets are living animals or plants as per the definition in the GRAP on Agriculture.

Non-current assets held for sale

A non-current asset (or disposal group) is considered to be “held for sale” if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. An immovable asset classified as a “non-current asset held for sale” shall be reclassified as a current asset, and will therefore be taken off the Asset Register. This provision does not apply to immovable assets that are abandoned.

To be classified as “held for sale”, the asset must be available for immediate sale (i.e. to be completed within a year) in its present condition, and it must be highly probable that the sale

will take place (management must be committed to a plan to sell the asset and an active programme to locate a buyer must have been initiated). If the municipality acquires an immovable asset exclusively for the purpose of selling it, it shall be classified as a "non-current asset held for sale" at its acquisition date only if all the above requirements are met.

An extension of the period required to complete the sale does not preclude an asset from being classified as held for sale if the delay is caused by events or circumstances beyond the municipality's control and there is sufficient evidence that the municipality remains committed to its plan to sell the asset. However, if the municipality has classified an asset as held for sale, but the criteria are no longer met, the municipality shall cease to classify the asset as held for sale.

If the criteria are only met after the reporting date, the municipality shall not classify the immovable asset as held for sale in those financial statements when issued. However, when those criteria are met after the reporting date but before the authorisation date for the financial statements to be issued, the municipality shall disclose a description of the immovable asset; a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of disposal; and if applicable, the segment in which the asset (or disposal group) is presented. Non-current assets held for sale are not similar to inventory. Inventory refers to assets held for trading purposes, assets manufactured or purchased to be sold for a profit. If a management decision has been made to sell a non-current asset, that asset will be classified as a non-current asset held for sale.

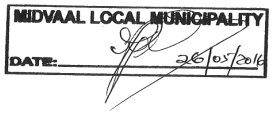
(b) Policy statement

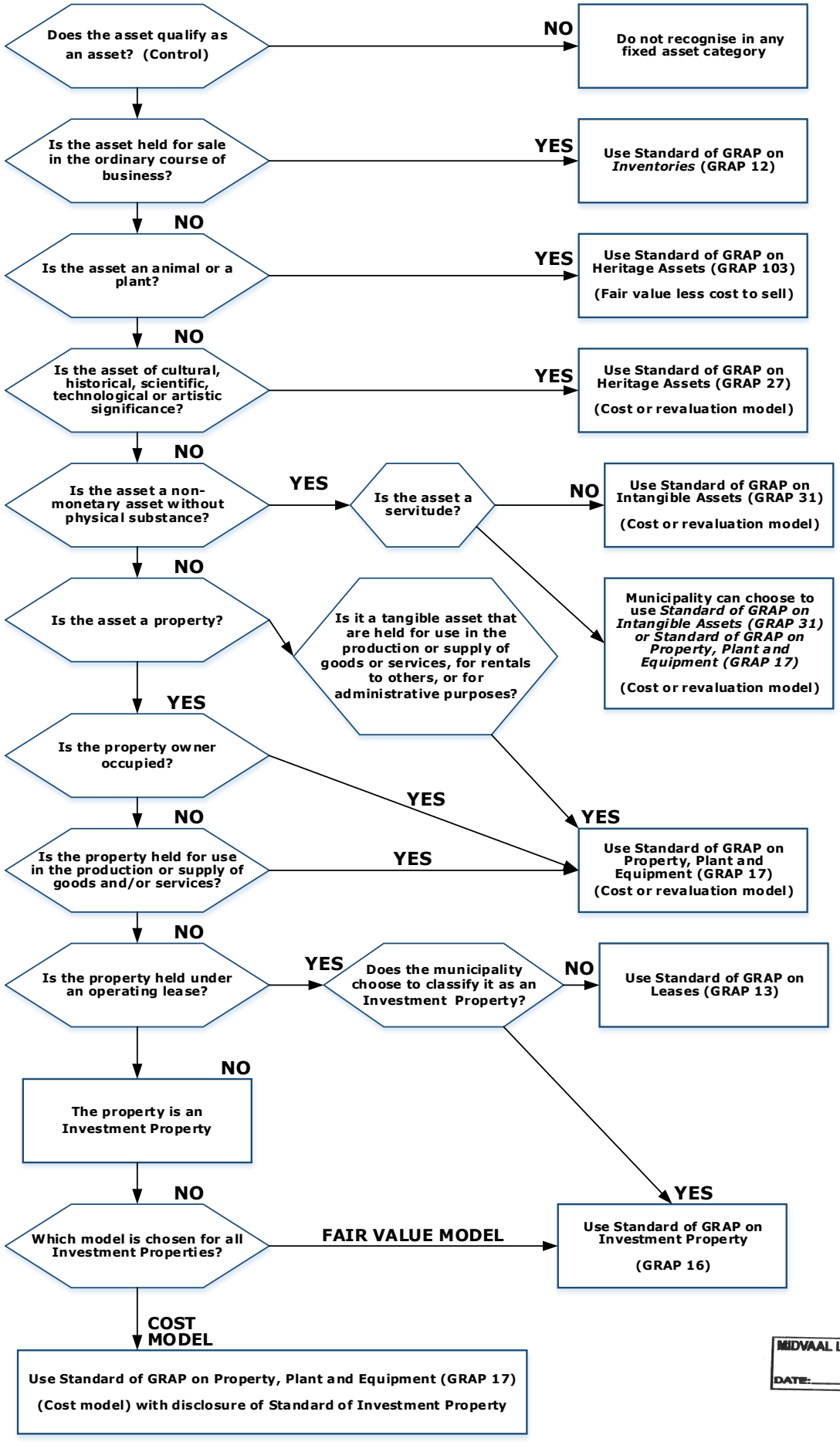
Asset hierarchies shall be adopted for each of the asset groups, separately identifying items of PPE at component level that are significant from a financial or risk perspective, and, where applicable, grouping items that are relatively insignificant. Investment Property and Intangible assets are not required to be componentised.

PPE shall be disclosed in the financial statements at the sub-category level.

A committee to be nominated by Council will consider the recognition of assets as heritage assets and motivate their recommendation for adoption by Council.

Figure 2 – Decision tree – Classification of assets





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(c) Responsibilities

- The CFO shall ensure that the classification of immovable assets adopted by the municipality complies with the statutory requirements.
- The CFO shall consult with the HOD responsible for PPE to determine an effective and appropriate asset hierarchy for each asset class of PPE to component level and record such in the asset management procedures document.
- Every HOD shall ensure that all immovable assets under their control are classified correctly within the classification adopted by the municipality.
- Every HOD shall advise the CFO when assets should be re-classified.

10.3 IDENTIFICATION OF ASSETS



(a) Definitions and rules

Immovable asset coding

An asset coding system is the means by which the municipality is able to uniquely identify each immovable asset (at the lowest level in the adopted asset hierarchy) in order to ensure that it can be accounted for on an individual basis.

Barcoding system

A barcoding system will be used for movable assets as the means by which the municipality is able to uniquely identify each movable asset in order to ensure that it can be accounted for on an individual basis, which will also assist with the subsequent verification process of movable assets.

(b) Policy statement

A coding system shall be adopted and applied that will enable each asset of immovable assets (with PPE at the lowest level in the adopted asset hierarchy) to be uniquely and readily identified. Similarly a barcoding system shall be adopted for movable assets.

(c) Responsibilities

- The AO shall develop and implement an immovable asset coding system in consultation with the CFO and other HODs to meet the policy objective.

- HODs shall ensure that all the immovable assets under their control are correctly coded.
- HODs shall ensure that all the movables assets under their control are barcoded.

10.4 ASSET REGISTER

(a) Definitions and rules

Asset register

A fixed asset register is a database with information relating to each asset. The fixed asset register is structured in line with the adopted classification structure. The scope of data in the register is sufficient to facilitate the application of the respective accounting standards for each of the asset classes, and the strategic and operational asset management needs of the municipality.

Procurement of assets

All assets acquired must be in terms of the capital budget and assets must be procured in such a way that:

- a proper need for the asset was identified;
- procurement documentation supports the format adopted for the asset register and the asset hierarchy; and
- proper and approved procurement procedures are adhered to in terms of the Supply Chain Management Policy.

Authorisation for procurement should be as per the Municipalities' delegation of authority and payment for assets should be in accordance with the financial policies and regulations of the Council.



(b) Policy statement

A fixed asset register shall be established to provide the data required to apply the applicable accounting standards, as well as other data considered by the municipality to be necessary to support strategic asset management planning and operational management needs. The asset register shall be updated and reconciled to the general ledger on a regular basis, which will be reconciled to the financial statements at year end.

(c) Responsibilities

- The CFO shall define the format of the fixed asset register in consultation with the AO and the HODs, and shall ensure that the format complies with the prevailing accounting standards and disclosure requirements.
- HODs shall provide the CFO with the data required to establish and update the asset register in a timely fashion.
- The CFO shall establish procedures to control the completeness and integrity of the asset register data.
- The CFO shall ensure proper application of the control procedures.

10.5 MEASUREMENT AT RECOGNITION

(a) Definitions and rules

Measurement at recognition of PPE

An item of PPE that qualifies for recognition is measured at cost. Where an asset is acquired at no or nominal cost (for example in the case of donated or developer-created assets), its cost is deemed to be its fair value at the date of acquisition. In cases where it is impracticable to establish the cost of an item of PPE, such as on recognising PPE for which there are no records, or records cannot be linked to specific assets, its cost is deemed to be its fair value.

Measurement at recognition of investment property

Investment property will be measured at cost including transaction cost at initial recognition. However, where an investment property was acquired through a non-exchange transaction (i.e. where the investment property was acquired for no or nominal value), its cost is its fair value at the date of acquisition.

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Measurement at recognition of intangible assets

Intangible assets will be measured at cost at initial recognition. Where assets are acquired for no or nominal consideration, the cost is deemed to equal the fair value of the asset on the date acquired.

Measurement at recognition of heritage assets

Heritage assets will be measured at cost at initial recognition. Where assets are acquired for no or nominal consideration, the cost is deemed to equal the fair value of the asset on the date acquired.

If the municipality holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of a heritage asset because it cannot be reliably measured, relevant and useful information about it shall be disclosed in the notes to the financial statements as follows:

- A description of the heritage asset or class of heritage assets.
- The reason why the heritage asset or class of heritage assets could not be measured reliably.
- On disposal of the heritage asset or class of heritage assets, the compensation received and the amount recognised in the statement of financial performance.

Measurement at recognition of biological assets

Biological assets shall be measured on initial recognition and at each reporting date at its fair value less costs to sell.



Fair value

Fair value is defined as the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Market based evidence by appraisal can be used where there is an active and liquid market for assets (for example land and some types of plant and equipment). In the case of specialised buildings (such as community buildings) and infrastructure where there is no such active and liquid market, a depreciated replacement cost (DRC) approach may be used to identify the fair value. The appraisal of the fair value of assets is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualifications and appropriate knowledge and experience in valuation of the respective assets.

Depreciated replacement cost

If no evidence is available to determine the market value in an active and liquid market of an item of property, the fair value of the item may be established by reference to other items with similar characteristics, in similar circumstances and location. In many cases, the depreciated replacement cost of an asset can be established by reference to the buying price of a similar asset with similar remaining service potential in an active and liquid market. In some cases, an asset's reproduction cost will be the best indicator of its replacement cost. For example, in the event of loss, a parliament building may be reproduced rather than replaced with alternative accommodation because of its significance to the community.

Costs associated with heritage assets

Costs incurred to enhance or restore a heritage asset to preserve its indefinite useful life should be capitalised as part of the cost of the asset. Such costs should be recognised in the carrying amount of the heritage asset as incurred.

Changes in the existing decommissioning or restoration cost included in the cost of an item

Changes in the measurement of an existing decommissioning cost or restoration cost as a result of changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, should be treated as follows:

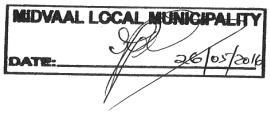
10.5.1 If the cost model is used –

- Changes in the liability shall be added to or deducted from the cost of the related asset.
- If the amount deducted from the cost of the asset exceeds the carrying amount of the asset, the excess shall be recognised immediately in surplus or deficit.
- If the adjustment results in an addition to the cost of an asset, the municipality should consider whether this is an indication that the carrying amount may not be recoverable. In this case the municipality should test the asset for impairment.

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10.5.2 If the revaluation model is used -

- A decrease in the liability shall be credited to the revaluation surplus, except that it shall be recognised in the surplus or deficit to the extent that it reverses a revaluation deficit on the asset that was previously recognised in the surplus or deficit; and
- an increase in the liability shall be recognised in surplus or deficit, except that it shall be debited to the revaluation surplus to the extent that any credit balance may exist in the revaluation surplus in respect of asset.
- If the decrease in liability exceeds the carrying amount that would have been recognised if the asset has been carried under the cost model, the excess shall be recognised immediately in the surplus or deficit.
- If the change in liability is an indication that the asset may have to be revalued in order to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. Any such revaluation shall be taken into account in determining the amounts to be taken to surplus or deficit and net assets as discussed above. If a revaluation is necessary, all assets of that class shall be revalued.
- The change in the revaluation surplus arising from the change in the liability shall be separately identified and disclosed on the face of the statement of changes in net assets.



Finance leases

At the commencement of a lease term, the municipality (the lessee) shall recognise a finance lease as an asset and liability in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The discount rate to be used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease contract, if this is practicable to determine; if not, the lessee's incremental borrowing rate shall be used. Any initial direct cost of the lessee is added to the amount recognised as an asset.

Self-constructed immovable PPE

Self-constructed assets relate to all assets constructed by the municipality itself or another party on instructions from the municipality. All assets that are constructed by the municipality

should be recorded in the asset register and each component that is part of this immovable PPE should be depreciated over its estimated useful life for that category of asset.

Proper records are kept such that all costs associated with the construction of these assets are completely and accurately accounted for as capital under construction, and upon completion of the asset, all costs (both direct and indirect) associated with the construction of the asset are summed and capitalised as an asset.

Construction of future investment property

If property is developed for future use as an investment property, such property shall in every respect be accounted for as investment property.



Borrowing costs

Borrowing costs are interest and other costs incurred by the municipality from borrowed funds. The items that are classified as borrowing costs include at interest on bank overdrafts and short-term and long-term borrowings, amortisation of premiums or discounts associated with such borrowings, amortisation of ancillary costs incurred in connection with the arrangement of borrowings; finance charges in respect of finance leases and foreign exchange differences arising from foreign currency borrowings when these are regarded as an adjustment to interest costs. Borrowing costs shall be capitalised if related to construction of a qualifying asset (one that necessarily takes a substantial period of time to get ready for its intended use or sale) and external funding is sourced to fund the project.

In the following cases it is inappropriate to capitalise borrowing costs:

- It is inappropriate to capitalise borrowing costs when, and only when, there is clear evidence that it is difficult to link the borrowing requirement of the municipality directly to the nature of the expenditure to be funded i.e. capital or current. In such case, the municipality shall expense those borrowing costs related to a qualifying asset directly to the statement of financial performance.
- In exceptional cases the municipality is allowed to expense borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset. It may be difficult for the municipality to identify a direct relationship between an asset and borrowing costs incurred because the financing activity is controlled centrally and it will not always be possible to keep track of the specific borrowing costs which should be

allocated to the qualifying asset. As a result the reasonable effort and cost may outweigh the benefit of presenting the information, making it inappropriate to capitalise the cost.

Non-current assets held for sale

Immovable assets classified as non-current assets held for sale shall be measured at the lower of its carrying value and its fair value less cost to sell immediately before meeting the criteria for such classification.

In the event that a non-current asset held for sale ceases to meet the criteria for such classification, it is recognised in the asset register and measured at the lower of:

- its carrying amount before the asset was classified as held for sale, adjusted for any depreciation, amortisation or revaluations that would have been recognised had the asset not been classified as held for sale, or
- its recoverable amount or recoverable service amount at date of the subsequent decision not to sell.

The municipality shall include any required adjustment to the carrying amount of an immovable asset that ceases to be classified as held for sale in revenue of the continuing operations in the period in which the criteria to be held for sale are no longer met. The municipality shall present that adjustment in the same caption in the Statement of Financial Performance used to present a gain or loss.

Deferred payment

The cost of an asset is the cash equivalent at the recognition date. If the payment of the cost price is deferred beyond normal credit terms, the difference between the cash price equivalent (the total cost price is discounted to the asset's present value as at the transaction date) and the total payment is recognised as an interest expense over the period of credit unless such interest is recognised in the carrying value of the asset in accordance with the Standard on Borrowing Costs, GRAP 5.



Exchanged PPE assets

In cases where assets are exchanged, the cost is deemed to be the fair value of the acquired asset and the disposed asset is de-recognised. If the acquired asset is not measured at its fair value, its cost price will be the carrying amount of the asset given up.

Cost of an item of PPE

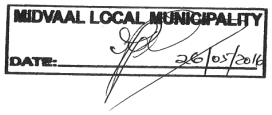
The capitalisation value comprises of;

(i) the purchase price,

(ii) any directly attributable costs necessary to bring the asset to its location and condition necessary for it to be operating in the manner intended by the municipality, and

(iii) an initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

VAT is excluded (unless the municipality is not allowed to claim input VAT paid on purchase of such assets - in such an instance, the municipality should capitalise the cost of the asset together with VAT).



Directly attributable costs

Directly attributable costs are defined as:

- Cost of employee benefits arising directly from the construction or acquisition of the item of immovable PPE and intangible assets.
- costs of site preparation (in the case of PPE assets);
- initial delivery and handling costs (in case of PPE infrastructure, PPE community assets and PPE heritage assets) ;
- installation and assembly costs, cost of testing whether the immovable PPE or associated intangible asset is functioning properly, after deducting the net proceeds from selling any item produced while bringing the asset to that location and condition;
- commissioning (cost of testing the asset to see if the asset is functioning properly, after deducting the net proceeds from selling any item produced while bringing the asset to its current condition and location)
- professional fees (for example associated with design fees, supervision, and environmental impact assessments) (in the case of all asset classes); and
- proper transfer taxes (in the case of all asset classes).

(b) Policy statement

PPE, intangible assets, heritage assets and investment property that qualify for recognition shall be capitalised **at cost.** Interest on deferred payments will be expensed. Biological assets that qualify for recognition shall be capitalised at **fair value less costs to sell**.

In cases where complete cost data is not available or cannot be reliably linked to specific assets:

- The fair value of PPE infrastructure, community property and building property shall be adopted on the basis of depreciated replacement cost;
- If the cost of heritage assets cannot be measured reliably, this shall be disclosed in the notes to the financial statements together with a description of the nature of the asset; and
- Investment property and intangible assets shall be measured at fair value on the date of acquisition. If no fair value can be allocated to the intangible asset, the asset will not be recognised as an asset.

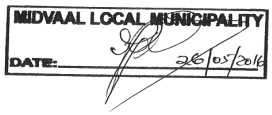
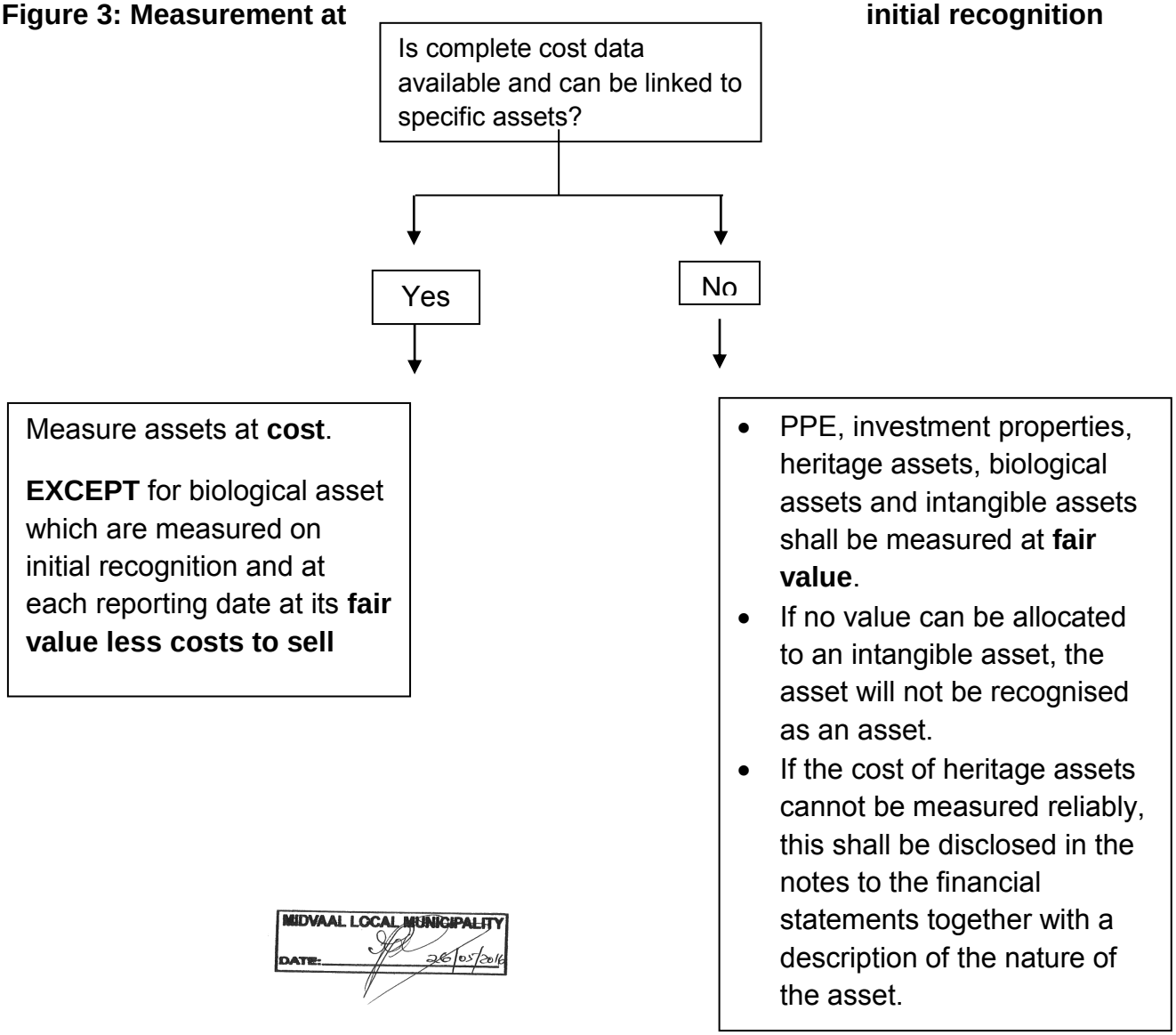


Figure 3: Measurement at initial recognition



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(c) Responsibilities

- The CFO, in consultation with the AO and HODs, shall determine effective procedures for the capitalisation of assets on recognition.
- Every HOD shall ensure that all assets under their control are correctly capitalised.
- Every HOD shall advise the CFO of any deferred payments from the municipality, providing the relevant details of such.

10.6 MEASUREMENT AFTER RECOGNITION



(a) Definitions and rules

Options

Accounting standards allow measurement after recognition on immovable assets as follows:

- PPE, heritage assets and intangible assets: on either a cost or revaluation model;
- Biological assets: fair value less costs to sell; and
- Investment Property: either cost model or the fair value model.

Different models can be applied, providing the treatment is consistent per asset class.

Cost model

When the cost model is adopted, the asset is carried after recognition at its cost less any accumulated depreciation and any accumulated impairment losses.

Revaluation model

When the revaluation model is adopted an asset is carried after recognition at a re-valued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. When revaluations are conducted, the entire class of assets should be re-valued. The appraisal of the fair value of assets is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualifications and appropriate knowledge and experience in valuation of the respective assets.

If the carrying amount of an asset is increased as a result of a revaluation, the increase shall be credited directly to a revaluation surplus. However, the increase shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

If the carrying amount of an asset is decreased as a result of a revaluation, the decrease shall be recognised in surplus or deficit. However, the decrease shall be debited directly in net assets to the extent of any credit balance existing in the revaluation surplus in respect of that

asset. The decrease recognised directly in net assets reduces the amount accumulated in net assets under the heading revaluation surplus.

When an asset is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- Restated proportionately with the change in the gross carrying amount of the asset after revaluation equals its revalued amount. This method is often used when an asset is revalued by means of applying an index to its DRC.
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

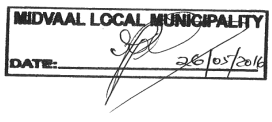
The revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset. An amount equal to the difference between the new (enhanced) depreciation expense and the depreciation expenses determined in respect of such asset before the revaluation in question *may* be transferred from the Revaluation Reserve to the municipality's Accumulated Surplus/Deficit Account. *If this option is selected, an adjustment of the aggregate transfer is made at the end of each financial year.*

Investment property

When the fair value model is adopted, all investment property should be measured at its fair value except when the fair value cannot be determined reliably on a continuing basis. The fair value of the investment property shall reflect market conditions at the reporting date. It shall be valued on an annual basis. All fair value adjustments shall be included in the surplus or deficit for the financial year. If a municipality selects the cost model to measure all of its investment property, it does so in accordance with the Standard of GRAP on Property, Plant and Equipment, i.e., at cost less any accumulated depreciation and any accumulated impairment losses.

Statutory inspections

The cost of a statutory inspection that is required for the municipality to continue to operate immovable PPE is recognised at the time the cost is incurred, and any previous statutory inspection cost is de-recognised.



Expenses to be capitalised

Expenses incurred in the enhancement of PPE (in the form of improved or increased services or benefits flowing from the use of such asset), or in the material extension of the useful operating life of assets are capitalised. Such expenses are recognised once the municipality has beneficial use of the asset (be it new, upgraded, and/or renewed) – prior to this, the expenses are recorded as work-in-progress. Expenses incurred in the maintenance or repair (reinstatement) of PPE that ensures that the useful operating life of the asset is attained, are considered as operating expenses and are not capitalised, irrespective of the quantum of the expenses concerned.

Spares

The location of capital spares shall be amended once they are placed in service, and re-classified to the applicable PPE asset sub-category. Depreciation on the capital spares will commence once the items are placed in service as this is when they are in the location and condition necessary for them to be capable of operating in the manner intended by management.

(b) Policy statement

Measurement after recognition shall be on the following basis:

- PPE: *cost model*
- Heritage: *cost model*
- Investment property: *cost model*
- Intangible assets: *cost model*
- Biological assets: *cost model*



An increase in asset value as a result of revaluation shall be reflected in a Revaluation Reserve, while fair value adjustments will be recognised in surplus / deficit.

The restatement method will be applied to proportionately restate the accumulated depreciation to be in line with the gross replacement cost or CRC of the revalued asset or the elimination method will be applied and the accumulated depreciation will be eliminated against the gross carrying amount of the asset (therefore accumulated depreciation becomes zero) and the net amount restated to the revalued amount of the asset or DRC of the revalued asset.

Figure 4: Measurement after recognition

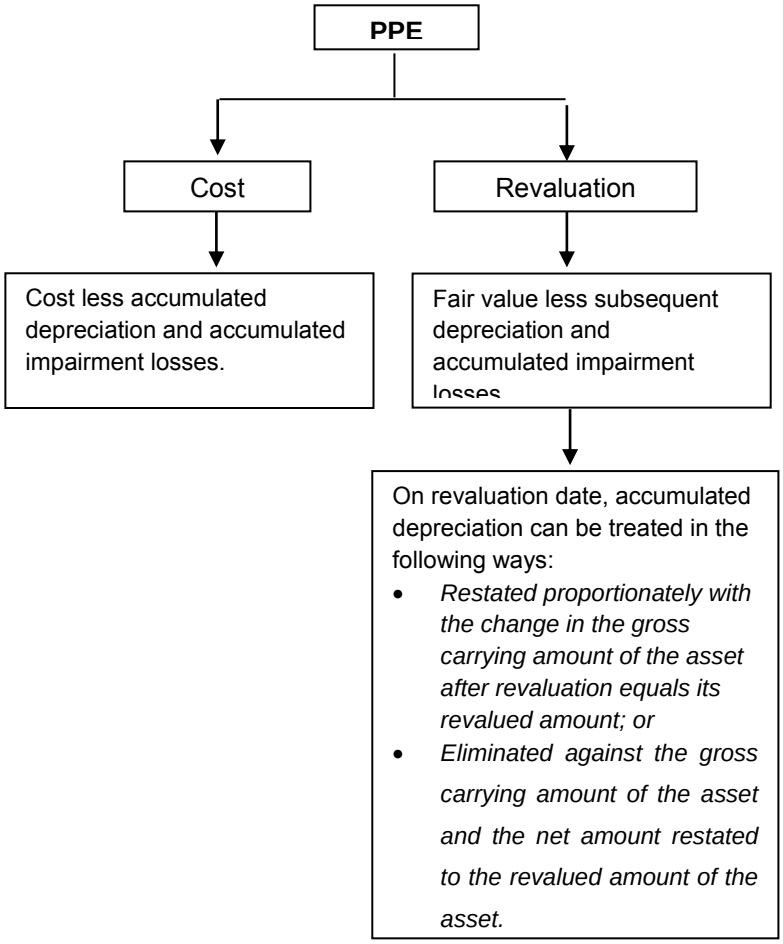
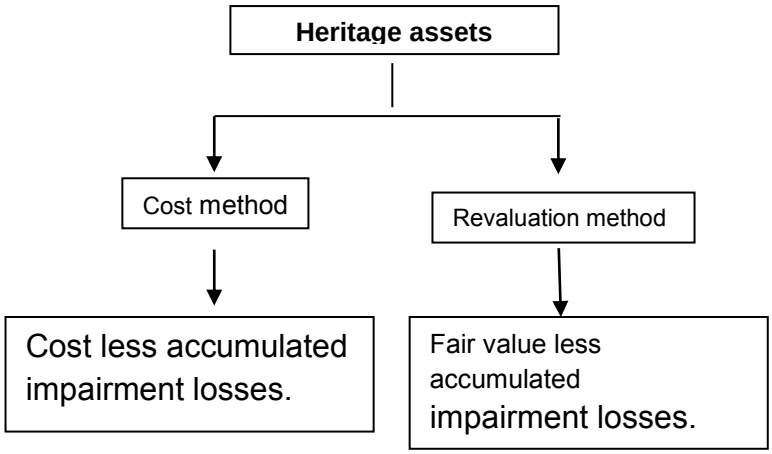


Figure 5: Measurement after recognition



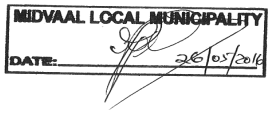


Figure 6: Measurement after recognition

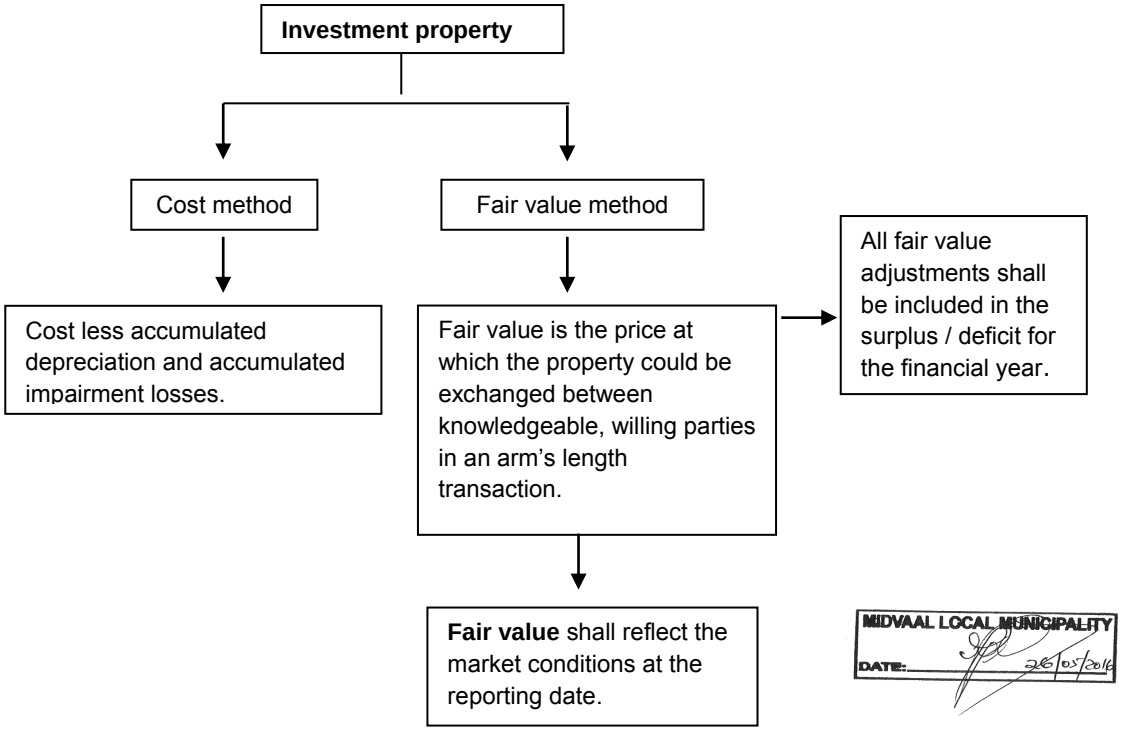


Figure 7: Measurement after recognition

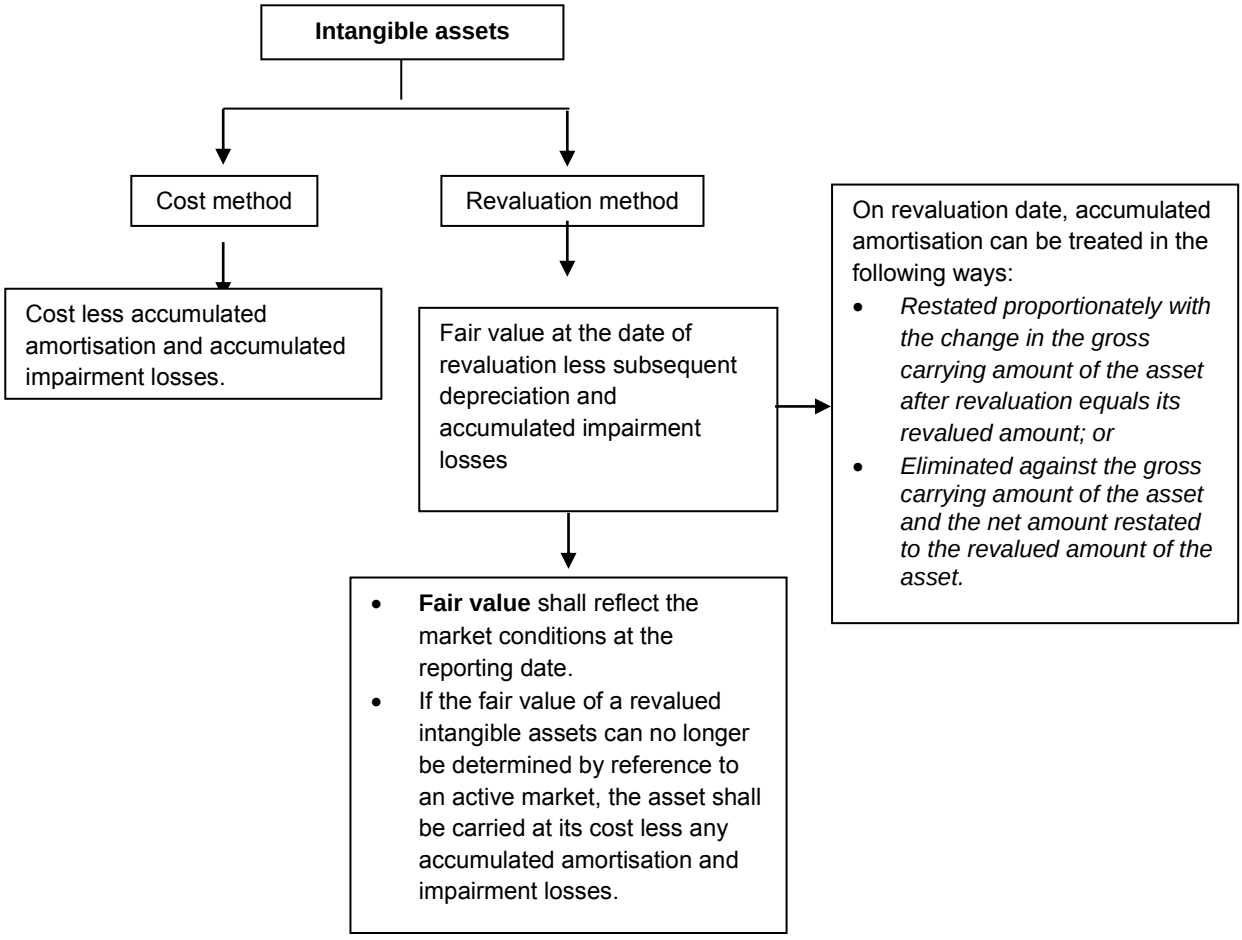
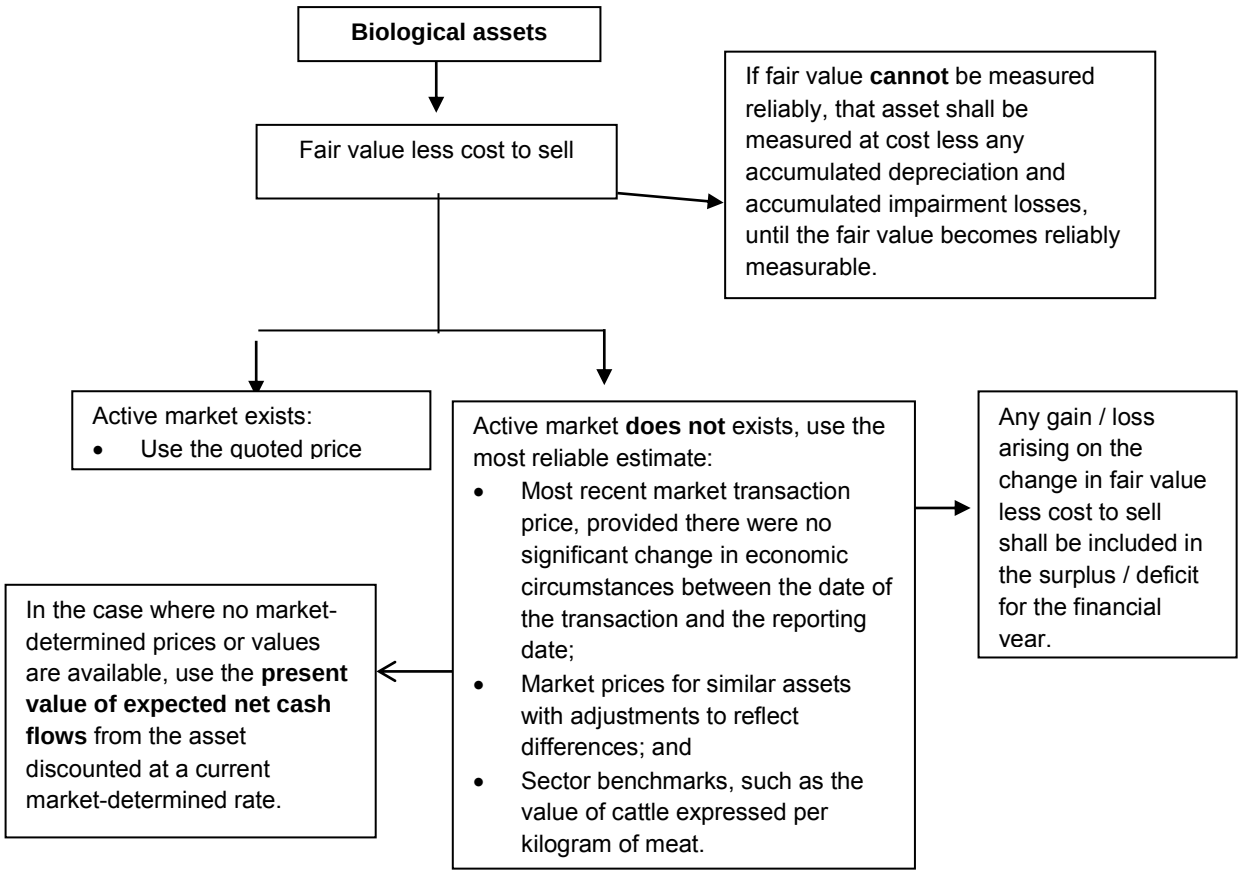


Figure 8: Measurement after recognition



(c) Responsibilities

- The CFO, in consultation with the AO and HODs, shall determine effective procedures for the on-going capitalisation of assets after recognition.
- Every HOD shall ensure that all capital expenses associated with assets under their control are correctly capitalised.
- Every HOD shall ensure that revaluations and fair value adjustments are conducted where applicable to immovable infrastructure under their control.

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10.7 DEPRECIATION

(a) Definition and rules

Depreciation

Depreciation is the systematic allocation of the depreciable amount of an asset over its remaining useful life. The amortisation of intangible assets is identical.

Land and servitudes are considered to have unlimited life; therefore they are not depreciated. Heritage assets and investment property are also not depreciated.

Depreciable amount

The depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.

Residual value

The residual value is the estimated amount that the municipality would currently obtain from disposal of the asset after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The residual values of assets are indicated in **Annexure A** and **B** in the form of a percentage. In the case of assets measured after recognition on the cost model, the percentage is of the initial cost of acquisition. In the case of assets measured after recognition on the revaluation model, the percentage is of the revalued cost.

Intangible assets with an indefinite useful life

An intangible asset with an indefinite useful life will not be amortised. Impairment testing shall be performed on these assets on an annual basis and whenever there is an indication that the assets might be impaired, comparing its recoverable amount with its carrying amount.

Remaining useful life

The remaining useful life (RUL) of a depreciable PPE asset is the time remaining until an asset ceases to provide the required standard of performance or economic usefulness.

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The remaining useful life of all depreciable immovable PPE assets at initial recognition is the same as the expected useful life indicated in **Annexure A** above. The remaining useful life of all depreciable movable PPE assets that are new, or are considered to have been renewed, at initial recognition is the same as the expected useful life indicated in **Annexure B**.

Annual review of remaining useful life

The remaining useful lives of depreciable PPE are reviewed every year at the reporting date. Changes may be required as a result of new, updated or more reliable information being available. Changes may also be required as a result of impairments (as contemplated in **Section 10.8** of this policy). Depreciation charges in the current and future reporting periods are adjusted accordingly, and are accounted for as a change in an accounting estimate.

Depreciation method

Depreciation of PPE is applied at the component level. A range of depreciation methods exist and can be selected to model the consumption of service potential or economic benefit (for example the straight line method, diminishing amount method, fixed percentage on reducing balance method, sum of the year digits method, production unit method). The approach used should reflect the consumption of future economic benefits or service potential, and should be reviewed annually where there has been a change in the pattern of consumption.

Depreciation charge

Depreciation starts once an asset is available for use, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an assets ceases at the earlier of the date that the asset is classified as held for sale (in accordance with the standard of GRAP on Non-current Assets Held for Sale and Discontinued Operations) and the date the asset is de-recognised.

Change in depreciation model

Depreciation on assets whose useful lives were changed will be calculated on the diminishing balance method.



Carrying amount

The carrying amount is the cost price / fair value amount after deducting any accumulated depreciation and accumulated impairment losses.

Finance lease

Depreciable assets financed through a finance lease will give rise to a depreciation expense and finance cost which will occur for each accounting period. The depreciation policy for depreciable leased assets shall be consistent with the policy of depreciable owned assets, and the depreciation recognised shall be calculated in accordance with the Standard on Property, Plant and Equipment, GRAP 17. If there is no reasonable certainty that the municipality will obtain ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life. If there is certainty that the municipality will obtain ownership by the end of the lease term, the asset will be fully depreciated over the asset's useful life.

(b) Policy statement

All PPE, except land, servitudes and heritage assets, shall be depreciated over their remaining useful lives. All intangible assets, other than intangibles with an indefinite useful life, shall be amortised over their remaining useful lives.

The method of depreciation / amortisation shall be reviewed on an annual basis, though the *straight line method / diminishing amount method / fixed percentage on reducing balance method / sum of the year digits method / production unit method* shall be used in all cases unless Council determines otherwise. Investment Property on the fair value method will also not be depreciated. The existence, remaining useful lives and residual values shall also be reviewed at each reporting date.



(c) Responsibilities

- The HODs shall ensure that a budgetary provision is made for the depreciation of the immovable PPE in the ensuing financial year, in consultation with the CFO.
- The CFO shall indicate a fixed annual date for the review of the remaining useful life of immovable PPE under the control of the respective HODs.
- Every HOD shall annually review the remaining useful life as well as the expected useful life and residual values stated in **Annexures A and B** and the depreciation method of PPE that are under their control and motivate to the AO and CFO any adjustments if these are required, in the judgement of the HOD.
- Changes should not be made on a continuous basis because the accounting principle of consistency would be violated.

- The CFO shall report changes made to the remaining useful life of immovable PPE in the asset register to the AO and Council.
- The CFO shall ensure that depreciation charges are debited on a monthly basis and that the fixed asset register is reconciled with the general ledger.

10.8 IMPAIRMENT

(a) Definition and rules

Impairment

Impairment is defined as the loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

Indications of impairment

The municipality must review assets for impairment when one of the indicators below occurs or at least at the end of each reporting period. In assessing whether there is any indication that an asset may be impaired, an entity shall consider as a minimum the following indicators:

10.8.1 External sources of information:

- decline or cessation in demand;
- significant long-term changes in the technological, legal or government policy environment;
- the carrying amount of the net assets of the entity is more than its market capitalisation;
- market interest rates have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially; or
- a halt in construction could indicate an impairment. Where construction is delayed or postponed to a specific date in the future, the project may be treated as work in progress and not considered as halted.



10.8.2 Internal sources of information:

- evidence of physical damage;

- evidence of obsolescence;
- significant changes with an adverse effect on the entity have taken place during the period, or are expected to take place in the near future, in the extent to which, or a manner in which, an asset is used or is expected to be used, including an asset becoming idle, plans to dispose of an asset before the previously expected date, and reassessing the useful life of an asset as finite rather than indefinite;
- cash flow for acquiring an asset or maintenance cost thereafter is higher than originally budgeted;
- the actual net cash flow or operating profit or loss flowing from an asset are significantly worse than those budgeted;
- a significant decline in budgeted net cash flow or operating profit, or a significant increase in the budget loss, flowing from the asset; or
- operating losses or net cash outflows for the asset, when current period amounts are aggregated with budgeted amounts for the future.

10.8.3 Other indications, such as loss of market value.

Impairment of projects under construction

In assessing whether a halt in construction would trigger an impairment test, it should be considered whether construction has simply been delayed or postponed, whether the intention to resume construction in the near future or whether the construction work will not be completed in the foreseeable future. Where construction is delayed or postponed to a specific future date, the project may be treated as work in progress and is not considered as halted.

Intangible assets

The municipality must test all intangible assets associated with immovable PPE not yet available for use or which have an indefinite useful life for impairment. This impairment test may be performed at any time during the reporting period provided it is performed at the same time every year.



Investment property on the fair value model

Investment property that is measured at fair value is specifically excluded from the scope of GRAP 21 and GRAP 26 (impairment standards). Any impairment would be reflected in the annual review of fair value.

Recoverable amount

The events and circumstances in each instance must be recorded. Where there are indications of impairment, the municipality must estimate the recoverable service amount of the asset and also consider adjustment of the remaining useful life, residual value, and method of depreciation.

Impairment loss

An impairment loss of a non-cash-generating unit or asset is defined as the amount by which the carrying amount of an asset exceeds its recoverable service amount. The recoverable service amount is the higher of the fair value less costs to sell and its value in use.

An impairment loss of a cash-generating unit (smallest group of assets that generate cash inflows) or asset is the amount by which the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the fair value less costs to sell and its value in use.

Non-cash generating unit

Non-cash-generating units are those assets (or group of assets) that are not held with the primary objective of generating a commercial return. This would typically apply to assets providing goods or services for community or social benefit. The recoverable service amount is the higher of the asset's fair value less cost to sell and its value in use. It may be possible to determine the fair value even if the asset is not traded in an active market. If there is no binding sales agreement or active market for an asset, the fair value less cost to sell is based on the best information available to reflect the amount that an entity could obtain. However, sometimes it will not be possible to determine the fair value less cost to sell because there is no basis for making reliable estimates of the amount obtainable. For non-cash generating assets which are held on an on-going basis to provide specialised services or public goods to the community, the value in use of the assets is likely to be greater than the fair value less cost to sell. In such cases the municipality may use the asset's value in use as its recoverable service amount. The value in use of a non-cash generating unit/asset is defined as the present value of the asset's remaining service potential.



This can be determined using any of the following approaches:

- the Depreciated Replacement Cost (DRC) approach (and where the asset has enduring and material over-capacity, for example in cases where there has been a decline in demand, the Optimised Depreciated Replacement Cost (ODRC) approach may be used);
- the restoration cost approach (the Depreciated Replacement Cost less cost of restoration) – usually used in cases where there has been physical damage; or
- the service units approach (which could be used for example where a production units model of depreciation is used).

Where the present value of an asset's remaining service potential (determined as indicated above) exceeds the carrying value, the asset is not impaired.

Cash-generating unit

Cash-generating units are those assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a profit-oriented entity. Holding an asset to generate a "commercial return" indicates that an entity intends to generate positive cash inflows from the asset (or from part of the cash-generating unit of which the asset is a part) and earn a commercial return that reflects the risk involved in holding the asset. When the cost model is adopted, fair value is determined in accordance with the rules indicated for measurement after recognition. Costs to sell are the costs directly attributable to the disposal of the asset (for example agents fees, legal costs), excluding finance costs and income tax expenses. The value in use is determined by estimating the future cash inflows and outflows from the continuing use of the asset and net cash flows to be received or (paid) for the disposal of the assets at the end of its useful life, including factors to reflect risk in the respective cash-flows and the time value of money.



Judgement

The extent to which the asset is held with the objective of providing a commercial return needs to be considered to determine whether the asset is a cash generating or non-cash generating asset. An asset may be held with the primary objective of generating a commercial return even though it does not meet that objective during a particular reporting period. Conversely, an asset may be a non-cash-generating asset even though it may be breaking even or generating

a commercial return during a particular reporting period. In some cases it may not be clear whether the primary objective of holding an asset is to generate a commercial return. In such cases it is necessary to evaluate the significance of the cash flows. It may be difficult to determine whether the extent to which the asset generates cash flows is so significant that the asset is a non-cash-generating- or a cash-generating asset. Judgement is needed in these circumstances.

Recognition of impairment

The impairment loss is recognised as an expense when incurred (unless the asset is carried at a re-valued amount, in which case the impairment is carried as a decrease in the Revaluation Reserve, to the extent that such reserve exists). After the recognition of an impairment loss, the depreciation charge for the asset is adjusted for future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

When no future economic benefit is likely to flow from an asset, it is de-recognised and the carrying amount of the asset at the time of de-recognition, less any economic benefit from the de-recognition of the asset, is debited to the Statement of Financial Performance as a "Loss on Disposal of Asset".

In the event of compensation received for damages to an item of PPE, the compensation is considered as the asset's ability to generate income and is disclosed under Sundry Revenue; and the asset is impaired/ de-recognised.

Reversing an impairment loss

The municipality must assess each year from the sources of information indicated above whether there is any indication that an impairment loss recognised in previous years may no longer exist or may have decreased. In such cases, the carrying amount is increased to its recoverable amount (providing that it does not exceed the carrying amount that would have been determined had no impairment loss been recognised in prior periods). Any reversal of an impairment loss is recognised as a credit in surplus or deficit.



(b) Policy statement

Impairment of assets shall be recognised as an expense in the Statement of Financial Performance when it occurs or at least at every reporting date. Ad-hoc impairment shall be identified as part of normal operational management as well as scheduled annual inspections of the assets.

All assets relating to these assets which are held with the primary objective of generating a commercial return. Consequently the municipality adopts the impairment treatment for cash generating units in the impairments of its PPE and associated intangible assets that relate to these assets.

All these asset that are considered to be assets whose primary objective is to provide goods and services for community or social benefit, and where positive cash flows are generated, these are with the view to support the primary objective rather than for financial return to equity holders. Consequently the municipality adopts the impairment treatment for non-cash generating units in the impairments of its PPE and associated intangible assets that relate to these asset classes.



(c) Responsibilities

- The CFO shall indicate a fixed annual date for the review of any impairment that may have occurred on assets under the control of the respective HODs.
- The HODs shall review any impairment on the PPE under their control at the annual review date, and from time to time as a result of any events that come to their attention that may have a material negative effect on the performance of these assets. The HOD shall motivate to the CFO proposed changes to the performance of such assets and the necessary impairments that needs to be recognised on such assets.
- The HOD should evaluate all the immovable PPE for impairment, taking into consideration any discussions with the senior accountants and operating managers.
- The Asset register administrator should update the fixed asset register with the information received, relating to the impairment, from the financial management system where the impairment journals have been processed.
- The CFO shall report changes made to the carrying values of these assets in the asset register to the AO and Council.

10.9 DE-RECOGNITION

(a) Definition and rules

Exempt assets

Capital assets transferred to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury, provided that such transfers are in accordance with a prescribed framework in terms of the Municipal Asset Transfer Regulations.

Non-exempt assets

Assets other than exempt assets.



De-recognition

Assets are de-recognised on disposal or when no future economic benefits or service potential are expected from its use or disposal. Where assets exist that have reached the end of their useful life yet they pose potential liabilities, the assets will not be de-recognised until the obligations under the potential liabilities have been settled.

The gain or loss arising from de-recognition of an item of immovable assets shall be included in surplus of deficit when the item is de-recognised.

PPE that is associated with the provision of basic services cannot be disposed without the approval of Council.

Government Gazette no.31346, Municipal asset transfer regulations, sets out the regulations regarding municipal asset transfers and disposals, for example type of assets that need approval to be disposed or transferred, timeframes, possible public participation requirements, considerations in approving the transfer or disposal and Council approval.

Read in conjunction with the Municipal Finance Management Act (MFMA) it is clear that a municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services unless that transfer is to an organ of state, and the following conditions must be met:

- Ownership in the capital asset (including replacements, upgrading and improvements made by the organ of state) must immediately revert to the municipality should the organ of state for any reason cease to or is unable to render the service;
- The organ of state may not without the written approval of the municipality:
- Transfer, dispose of or encumber the capital asset (including replacements, upgrading and improvements made by the organ of state) in any way;
- Grant a right to another person to use, control or manage the capital asset (including replacements, upgrading and improvements made by the organ of state);
- The transfer agreement must reflect the conditions above; and
- The organ of state must demonstrate the ability to adequately maintain and safeguard the asset.

If the combined value of any non-exempt capital assets a municipality intends to transfer or dispose of in any financial year exceeds 5% of the total value of its assets, as determined from its latest available audited AFS, a public participation process must be conducted to facilitate the determinations of the municipal council, in relation to all the non-exempt capital assets proposed to be transferred or disposed of during the year.

Council may delegate the following powers and responsibilities to the AO:

- The decision as to whether the non-exempt capital asset is needed to provide a basic service;
- The power to approve in-principle that the non-exempt capital asset may be transferred or disposed of; and
- The authority to approve in-principle of the granting of a right to use a capital asset. This delegation does not extend however, to cover long-term high-value transactions.

Disposal of assets should be at fair value. If payment for the item is deferred, the consideration received is recognised initially at the cash price equivalent (the total proceeds discounted to the present value as at the transaction date). The difference between the nominal amount of the consideration and the cash price equivalent is recognised as interest revenue.



Disposal Management System

An effective system of disposal management for disposal or letting of assets, including unserviceable, redundant or obsolete assets, must be provided for in the Supply Chain Management Policy.

This must specify the ways in which assets may be disposed of, including by:

- transfer the asset to another organ of state in terms of a provision of the MFMA enabling the transfer of assets;
- transferring the assets to another organ of state at market related value or, when appropriate, free of charge;
- selling the asset; or
- destroying the asset.



PPE may be sold only at market related prices except when the public interest or the poor demands otherwise. When assets are traded in for other assets, the highest possible trade-in price must be negotiated.

Revaluation model

The revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset. An amount equal to the difference between the new (enhanced) depreciation expense and the depreciation expenses determined in respect of such immovable asset before the revaluation in question may be transferred from the Revaluation Reserve to the municipality's Accumulated Surplus/Deficit Account. An adjustment of the aggregate transfer is made at the end of each financial year.

(b) Policy statement

Fixed assets for which no future economic benefits or service potential are expected shall be identified and methods of disposal and the associated costs or income considered by Council. The carrying amount of the asset shall be de-recognised when no future economic benefits or service potential are expected from its use or its disposal. Where assets exist that have reached the end of their useful life yet they pose potential liabilities, the assets will not be de-recognised until the obligations under the potential liabilities have been settled.

Where an asset being de-recognised was previously revalued, the revaluation surplus is transferred to the Accumulated Surpluses/ (Deficits) Account on de-recognition of an asset.

(c) Responsibilities

- Fixed assets shall be de-recognised only on the recommendation of the HOD controlling the asset, and with the approval of the AO.
- Every HOD shall report to the CFO on assets which such HOD wishes to have de-recognised, stating in full the reason for such recommendation, indicating whether or not the assets are associated with the provision of basic services. The CFO shall consolidate all such reports, and shall promptly make a submission to the Disposals Committee with a copy to the AO on the PPE to be de-recognised, the proposed method of disposal, and the estimated cost or income from such disposal. The Disposals Committee shall consider the submission and make recommendations to the Council for adoption.
- Assets that are replaced in the nominal course of the life-cycle renewal should be de-recognised and removed from the asset register.
- The AO, in consultation with the CFO and other HODs shall formulate norms and standards from the replacement of all PPE.



10.10 INSURANCE OF ASSETS

(a) Definition and rules

Insurance provides selected coverage for the accidental loss of asset value.

Generally, government infrastructure is not insured against disasters because relief is provided from the Disaster Fund through National Treasury. The municipality can however elect to insure certain infrastructure risks, though approval must be obtained from the Council. The CFO must conduct a risk assessment of all assets and after considering the risks involved, report to Council, which assets must be insured. The risk assessment must be based on a loss probability analysis and if there is no capacity within the municipality to conduct the analysis, the CFO should be authorised to obtain external professional assistance.

The municipality may elect to operate a self-insurance reserve, in which case the CFO shall annually determine the premiums payable by the departments or votes after having received a

list of assets and insurable values of all relevant assets from the HODs concerned. This will be reflected in the accumulated surplus and will be cash backed.

Assets must be insured internally or externally and coverage must be based on the loss probability analysis. All insurance claims must be assessed by an official, charged with the responsibility for the insurance of assets, to determine whether the damage to the assets can be recovered from possible third parties involved. If the damage was caused by an identifiable third party the CFO should compile a report advising the AO of the facts thereof and any possible further action.

(b) Policy statement

The municipality should adhere to the disaster management plan for prevention and mitigation of disaster in order to be able to attract the disaster management contribution during or after disaster. The Council shall decide on insurance cover for assets each financial year based on the recommendation from the AO after consultation with the CFO.

(c) Responsibilities

- The AO will consult with the CFO on the basis of insurance to be applied to each type of asset: either the carrying value or the replacement value of the immovable asset concerned. The approach shall take due cognisance of the budgetary resources of the municipality, and where applicable asset classes shall be prioritised in terms of their risk exposure and value.
- The AO shall advise Council on the insurance approach taken.
- In the event that the CFO is directed by Council to establish a self-insurance reserve, the CFO shall annually submit a report to the Council on any reinsurance cover which it is deemed necessary to procure for the municipality's self-insurance reserve.



11. POLICY FOR SAFEGUARDING



(a) Definitions and rules

The municipality applies controls and safeguards to ensure that assets are protected against improper use, loss, theft, malicious damage or accidental damage.

The existence of assets is physically verified from time-to-time, and measures adopted to control their use, as follows:

- All above ground assets should be verified for existence and any changes in condition at least once a year. These inspections should be formally recorded and signed off and, where possible, shall be worked into the routine maintenance inspections. These inspections may be prioritised on a risk basis to give emphasis to assets approaching the end of their useful life and assets with a high value in relation to total assets (the threshold for high value will be determined by the CFO), whereas a sample basis may be adopted for long life or multiple assets of a similar nature;
- Performance data shall be reviewed for buried assets to identify possible changes in condition; and
- A detailed road condition survey shall be conducted every 5 years.

Every HOD shall at least once during every financial year undertake a comprehensive verification of all movable PPE controlled by or used by the department concerned. Every HOD shall promptly and fully report in writing to the CFO, in the format determined by the CFO, all relevant results of such verification.

This report in respect of the annual physical verification of movable assets shall:-

- Confirm the location of the asset;
- Confirm the physical description of the asset;
- Confirm the level of utilisation of the asset;
- Indicate the assessment of the condition of the asset (Condition Grade);
- Indicate the expected useful life of the asset (RUL); and
- The existence or absence of any physical impairment of the asset.

The municipality may allocate day-to-day duties relating to such control, verification and safekeeping to asset custodians, and record such in the asset register.



(b) Policy statement

An asset safeguarding plan shall be prepared for all assets indicating measures that are considered effective to ensure that all immovable assets under control of the municipality are appropriately safeguarded from inappropriate use or loss, including the identification of asset custodians for all assets. The impact of budgetary constraints on such measures shall be reported to Council. The existence, condition and location of these assets shall be verified annually (in line with the assessment of impairment).

(c) Responsibilities

- Each HOD shall prepare and submit to the CFO, upon request, an annual asset safeguarding plan for the assets under the control of their respective departments, indicating the budget required.
- The CFO shall confirm the available budget, and in consultation with the respective HOD, determine the impact of any budget shortfall. The CFO shall report the impacts to the AO for review, and advise Council.
- Each HOD shall implement the safeguarding plan within the resources made available.
- Each HOD shall report, within the time frame indicated by the CFO, the existence, condition, location and appropriate use of assets under the control of their respective departments at the review date.
- Every HOD shall at least once during every financial year undertake a comprehensive verification of all movable PPE controlled by or used by the department concerned.
- Every HOD shall promptly and fully report in writing to the CFO, in the format determined by the CFO, all relevant results of such movable asset verification.
- Every HOD shall at least once during every financial year undertake a comprehensive verification of
 all movable PPE controlled by or used by the department concerned.
- Every HOD shall promptly and fully report in writing to the CFO, in the format determined by the CFO, all relevant results of such movable asset verification.
- Malicious damage, theft, and break-ins must be reported to the AO or delegated person within 48 hours of its occurrence or awareness by the respective HOD.
- The AO must report criminal activities to the South African Police Service.

12. POLICY FOR LIFE-CYCLE MANAGEMENT OF IMMOVABLE PPE ASSETS

(a) Definitions and rules

Service delivery

Immovable PPE assets (such as infrastructure and community facilities) are the means by which the municipality delivers a range of essential municipal services. Consequently the management of such assets is critical to meeting the strategic objectives of the municipality and in measuring its performance.

Asset management

The goal of asset management of immovable PPE is to meet a required level of service, in the most cost-effective manner, through the management of assets for present and future customers.



The core principles are:

- taking a life-cycle approach;
- developing cost-effective management strategies for the long-term;
- providing a defined level of service and monitoring performance;
- understanding and meeting the impact of growth through demand management and infrastructure investment;
- managing risks associated with asset failures;
- sustainable use of physical resources; and
- continuous improvement in the immovable PPE asset management practices.

(b) Policy statement

The municipality shall provide municipal services for which the municipality is responsible, at an appropriate level, and in a transparent, accountable and sustainable manner, in pursuit of legislative requirements and in support of its strategic objectives, according to the following core principles:

Effective governance

The municipality shall strive to apply effective governance systems to provide for consistent asset management and maintenance planning in adherence to and compliance with all

applicable legislation to ensure that asset management is conducted properly, and municipal services are provided as expected.

To this end, the municipality shall:

- continue to adhere to all constitutional, safety, health, systems, financial and asset-related legislation;
- regularly review updates and amendments to the above legislation;
- review and update its current policies and by-laws to ensure compliance with the requirements of prevailing legislation; and
- effectively apply legislation for the benefit of the community.

Sustainable service delivery

The municipality shall strive to provide to its customers services that are technically, environmentally and financially sustainable.



To this end, the municipality shall:

- Identify a suite of levels and standards of service that conform with statutory requirements and rules for their application based on long-term affordability to the municipality;
- identify technical and functional performance criteria and measures, and establish a commensurate monitoring and evaluation system;
- identify current and future demand for services, and demand management strategies;
- set time-based targets for service delivery that reflect the need to newly construct, upgrade, renew, and dispose infrastructure assets, where applicable in line with national targets;
- apply a risk management process to identify service delivery risks at asset level and appropriate responses;
- prepare and adopt a maintenance strategy and plan to support the achievement of the required performance;
- allocate budgets based on long-term financial forecasts that take cognisance of the full life-cycle needs of existing and future infrastructure assets and the risks to achieving the adopted performance targets;

- strive for alignment of the financial statements with the actual service delivery potential of the infrastructure assets; and
- implement its tariff and credit control and debt collection policies to sustain and protect the affordability of services by the community.



Social and economic development

The municipality shall strive to promote social and economic development in its municipal area by means of delivering municipal services in a manner that meet the needs of the various customer user-groups in the community.

To this end, the municipality shall:

- regularly review its understanding of customer needs and expectations through effective consultation processes covering all service areas;
- implement changes to services in response to changing customer needs and expectations where appropriate;
- foster the appropriate use of services through the provision of clear and appropriate information;
- ensure services are managed to deliver the agreed levels and standards; and
- create job opportunities and promote skills development in support of the national Expanded Public Work Program (EPWP).

Custodianship

The municipality shall strive to be a responsible custodian and guardian of the community's assets for current and future generations.

To this end, the municipality shall:

- establish a spatial development framework that takes cognisance of the affordability to the municipality of various development scenarios;
- establish appropriate development control measures including community information;
- cultivate an attitude of responsible utilisation and maintenance of its assets, in partnership with the community;
- ensure that heritage resources are identified and protected; and
- ensure that a long-term view is taken into account in infrastructure asset management decisions.

Transparency

The municipality shall strive to manage its infrastructure assets in a manner that is transparent to all its customers, both now and in the future.

To this end, the municipality shall:

- develop and maintain a culture of regular consultation with the community with regard to its management of infrastructure in support of service delivery;
- clearly communicate its service delivery plan and actual performance through its Service Delivery and Budget Implementation Plan (SDBIP);
- avail immovable PPE asset management information on a ward basis; and
- continuously develop the skills of councillors and officials to effectively communicate with the community with regard to service levels and standards.

Cost-effectiveness and efficiency

The municipality shall strive to manage its infrastructure assets in an efficient and effective manner.

To this end, the municipality shall:

- assess life-cycle options for proposed new infrastructure in line with the Supply Chain Management Policy;
- regularly review the actual extent, nature, utilisation, criticality, performance and condition of infrastructure assets to optimise planning and implementation works;
- assess and implement the most appropriate maintenance of infrastructure assets to achieve the required network performance standards and to achieve the expected useful life of infrastructure assets;
- continue to secure and optimally utilise governmental grants in support of the provision of free basic services;
- implement new and upgrading construction projects to maximise the utilisation of budgeted funds;
- ensure the proper utilisation and maintenance of existing assets subject to availability of resources;
- establish and implement demand management plans;



- timeously renew infrastructure assets based on capacity, performance, risk exposure, and cost;
- timeously dispose of infrastructure assets that are no longer in use;
- review management and delivery capacity, and procure external support as necessary;
- establish documented processes, systems and data to support effective life-cycle infrastructure asset management;
- strive to establish a staff contingent with the required skills and capacity, and procure external support as necessary; and
- conduct regular and independent assessments to support continuous improvement of infrastructure asset management practice.

(c) Responsibilities

- Upon adoption of this policy by Council, the AO shall meet regularly with the CFO and HODs and to take measures to effectively implement this policy, and to report to Council on progress made at a frequency indicated by Council.
- HODs shall develop, and update at regular intervals to be determined by the AO in consultation with the CFO and HODs, an Asset Management Plan (AMP) for each service involving immovable PPE that shall assess levels and standards of service, future demand, risk, determine a lifecycle plan for a minimum 10 year planning horizon, and identify management practice improvement needs (3 year horizon). The AMPs will be submitted through the AO to Council for adoption. AMPs shall be used to inform the preparation of a CMIP and budgets through the IDP process. The time frame for the first time implementation of this will be determined by the AO in consultation with the CFO and HODs.
- The CFO shall, in consultation with HODs, determine grading scales for the measurement of asset condition, performance, cost-of–operation, and utilisation for that are common and applicable to all services. Where necessary, the HODs shall interpret the grading scales for the immovable PPE assets under their control. HODs shall determine the grading of all immovable PPE assets under their control at a level of accuracy considered appropriate to the municipality's resources, at intervals to be determined by the AO in consultation with the CFO and HODs.
- HODs shall prepare, and review at regular intervals to be determined by the AO in consultation with the CFO and HODs, an Operations and Maintenance Strategy and Plan, and submit such, through the AO, to Council for adoption. The municipality shall

engage contractors when necessary to support in the implementation of maintenance actions and adopt a system that assists in managing such maintenance. The time frame for the first time implementation of this will be determined by the AO in consultation with the CFO and HODs.

- HODs shall determine detailed service performance measures (differentiated, where applicable for identified customer groups), and submit such, through the AO, to Council for adoption and inclusion in the Services Delivery and Budget Implementation Plan. HODs shall establish a monitoring regime, and report actual performance each financial year. The time frame for the first time implementation of this will be determined by the AO in consultation with the CFO and HODs.
- The AO shall establish procedures to ensure that legislative requirements regarding the management of immovable PPE assets, including but not limited to health and safety, and environmental protection, are documented and advised to HODs. HODs shall address legislative needs in their strategies and plans, and shall enforce implementation.
- Review the municipality's Risk Management framework to ensure that it is effective for the management of physical risks to infrastructure and buildings. Important actions shall be identified and implemented. The HODs shall report risk exposure relating to their respective assets each financial year.



13. SELLING OF REDUNDANT MOVABLE ASSETS

All assets earmarked to be written off must be sold by public auction or tender after the following steps have been followed:-

- a notice of the intention of the municipality to sell the asset has been published in a local newspaper;
- in the case of a public auction, the municipality has appointed an independent auctioneer to conduct the auction; and
- in the case of a tender, the prescribed tender procedures of the municipality has been followed.

14. RESIGNATION OF OFFICIALS

When an official resigns, a termination of service form is received from Human Resources. A list of assets allocated to the official is printed from the system and forwarded to the appropriate department. This should be signed by the official and supervisor as proof that the assets have been handed over in good order. This should then be returned to the asset section.

15. POLICY IMPLEMENTATION

Procedures should be prepared and adopted by the AO, in consultation with the CFO and HODs, to give effect to this policy.



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ANNEXURE A: FIXED ASSETS EXPECTED USEFUL LIVES

Level 1		Level 2		Level 3		life (years)	
GROUPT		GROUPM		GROUP			
						MIN	MAX
10000	LAND	11000	LAND	11001	DEVELOPED LAND	0	
10000	LAND	11000	LAND	11002	UNDEVELOPED LAND	0	
20000	BUILDINGS	21000	DWELLINGS	21001	CARAVANS	5	10
20000	BUILDINGS	21000	DWELLINGS	21002	CHILDREN'S HOMES	25	30
20000	BUILDINGS	21000	DWELLINGS	21003	FOREIGN MISSION DWELLINGS	25	30
20000	BUILDINGS	21000	DWELLINGS	21004	HOMES FOR THE AGED	25	30
20000	BUILDINGS	21000	DWELLINGS	21005	HOSTELS	25	30
20000	BUILDINGS	21000	DWELLINGS	21006	MILITARY PERSONNEL DWELLINGS	25	30
20000	BUILDINGS	21000	DWELLINGS	21007	MOBILE HOMES	5	10
20000	BUILDINGS	21000	DWELLINGS	21008	PLACES OF SAFETY	25	30
20000	BUILDINGS	21000	DWELLINGS	21009	PRISONS AND REHABILITATION FACILITIES	25	30
20000	BUILDINGS	21000	DWELLINGS	21010	RESIDENCES (PRESIDENTIAL, EMBASSIES)	25	30
20000	BUILDINGS	21000	DWELLINGS	21011	RESIDENCES (PERSONNEL) INCL GARAGES AND PARKING	25	30
20000	BUILDINGS	21000	DWELLINGS	21012	SECURE CARE CENTRES	25	30
20000	BUILDINGS	21000	DWELLINGS	21013	RECREATIONAL / HOLIDAY ACCOMMODATION	25	30
20000	BUILDINGS	21000	DWELLINGS	21014	RESIDENTIAL PERIMETER PROTECTION	10	25
20000	BUILDINGS	21000	DWELLINGS	21015	LOW COST HOUSING	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22001	AIRPORT AND ASSOCIATED BUILDINGS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22002	BORDER AND CUSTOM CONTROL POINTS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22003	BUS TERMINALS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22004	BUS SHELTERS	10	15
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22005	CIVIC THEATERS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22006	CLINICS AND COMMUNITY HEALTH FACILITIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22007	COMMUNITY CENTRES AND PUBLIC ENTERTAINMENT BUILDINGS	25	30

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20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22008	DRIVER AND VEHICLE TESTING CENTRES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22009	FIRE STATIONS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22010	FOREIGN MISSION OFFICES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22011	HOSPITALS AND AMBULANCE STATIONS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22012	INDUSTRIAL BUILDINGS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22013	LABORATORIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22014	LIBRARIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22015	MORTUARIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22016	MUSEUMS AND ART GALLERIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22017	OFFICE BUILDINGS (INCL AIR CONDITIONING SYSTEMS)	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22018	PUBLIC PARKING (COVERED AND OPEN)	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22019	POLICE STATIONS (AND ASSOCIATED BUILDINGS)	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22020	RAILWAY AND ASSOCIATED BUILDINGS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22021	RESEARCH FACILITIES (INCLUDING WEATHER)	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22022	STADIUMS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22023	TAXI RANKS	10	15
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22024	UNIVERSITIES, COLLEGES, SCHOOLS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22025	WAREHOUSES (STORAGE FACILITIES INCLUDING DATA)	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22026	SPORT AND RECREATIONAL FACILITIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22027	NON RESIDENTIAL PERIMETER PROTECTION	10	25
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22028	ABLUTION / PUBLIC FACILITIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22029	CAR PORTS / GAEAGE	10	15
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22030	WORKSHOPS / STORE ROOMS	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22031	MARKETS / SHOPS	25	30

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20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22032	STRUCTURES FOR AGRICULTURAL PURPOSES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22033	NURSERIES	25	30
20000	BUILDINGS	22000	NON RESIDENTIAL STRUCTURES	22034	INTERNAL ROADS	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31001	COOLING TOWERS	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31002	MAINS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31003	METERS PREPAID	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31004	METERS CREDIT	20	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31005	POWER STATIONS COAL	50	60
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31006	POWER STATIONS GAS	50	60
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31007	POWER STATIONS HYDRO	50	60
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31008	POWER STATIONS NUCLEAR	60	80
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31009	ELECTRICITY SUPPLY / RETICULATION	15	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31010	TRANSFORMERS	25	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31011	LINES UNDERGROUND	25	45
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31012	LINES OVERHEAD	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31013	CABLES	25	45
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31014	SUBSTATION SWITCHGEAR	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31015	SUBSTATION EQUIPMENT OUTDOOR	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31016	SUBSTATION EQUIPMENT GIS	15	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31017	SUBSTATION EQUIPMENT INDOOR	30	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31018	ELECTRICAL PANELS	3	5
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31019	TELEMETRY	7	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31020	ELECTRICITY PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31021	STRUCTURE FOR ELECTRICAL PURPOSE	20	35

30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31022	HIGH MAST LIGHTS	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31023	RING MAIN UNIT	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31024	BUILDING FOR ELECTRICAL PURPOSE	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	31000	ELECTRICITY	31025	MINI SUB STATION	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32101	BRIDGES VEHICLE CONCRETE	60	80
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32102	BRIDGES VEHICLE STEEL	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32103	BRIDGES VEHICLE TIMBER	25	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32104	BRIDGES PEDESTRIAN CONCRETE	60	80
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32105	BRIDGES PEDESTRIAN STEEL	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32106	BRIDGES PEDESTRIAN TIMBER	25	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32107	BRIDGES RAILWAY CONCRETE	60	80
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32108	BRIDGES RAILWAY STEEL	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32109	BRIDGES RAILWAY TIMBER	25	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32110	BRIDGES REINFORCED RETAINING WALLS EARTH	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32111	BRIDGES REINFORCED RETAINING WALLS CONCRETE	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32112	BRIDGES EXPANSION AND CONSTRUCTION JOINTS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32201	STORM WATER CULVERTS	25	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32202	STORM WATER CULVERTS CONCRETE	40	60
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32203	STORM WATER CULVERTS ARCO	25	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32204	STORM WATER DRAINS EARTHWORKS	80	100
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32205	STORM WATER DRAINS CONCRETE LINING	25	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32206	STORM WATER STOP BANKS	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32207	STORM WATER PIPES	25	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32208	STORM WATER COASTAL STRUCTURE	20	40

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30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32209	STORM WATER COASTAL PIERS	60	80
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32210	STORM WATER COASTAL OUTFALLS	60	80
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32401	ROADS KERB AND CHANNELS	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32301	ROADS MUNICIPAL ASPHALT SURFACE	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32302	ROADS MUNICIPAL ASPHALT BASIS/STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32303	ROADS MUNICIPAL CONCRETE SURFACE	10	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32304	ROADS MUNICIPAL CONCRETE BASIS/STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32305	ROADS MUNICIPAL GRAVEL SURFACE	3	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32306	ROADS NATIONAL ASPHALT SURFACE	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32307	ROADS NATIONAL ASPHALT BASIS/STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32308	ROADS NATIONAL CONCRETE SURFACE	10	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32309	ROADS NATIONAL CONCRETE BASIS/STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32310	ROADS NATIONAL GRAVEL SURFACE	3	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32311	ROADS PROVINCIAL ASPHALT SURFACE	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32312	ROADS PROVINCIAL ASPHALT BASIS/STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32313	ROADS PROVINCIAL CONCRETE SURFACE	10	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32314	ROADS PROVINCIAL CONCRETE BASIS/STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32315	ROADS PROVINCIAL GRAVEL SURFACE	3	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32402	ROADS CRASH BARRIERS	10	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32403	ROADS RETAINING WALLS	30	60
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32404	ROADS OVERLOAD CONTROL CENTRES	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32405	ROADS OVERLOAD ELECTRONIC HARDWARE	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32406	ROADS OVERLOAD EQUIPMENT OTHER	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32407	ROADS PEDESTRIAN FOOTPATHS	15	30

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30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32408	ROADS STREET LIGHTING	25	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32409	ROADS SUBWAYS	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32410	ROADS TRAFFIC ISLANDS	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32411	ROADS TRAFFIC LIGHTS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32412	ROADS TRAFFIC LIGHTS COASTAL	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32413	ROADS TRAFFIC SIGNS	5	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32414	ROADS TOLL ROAD PLAZAS	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32316	ROADS PAVED (BRICKS) SURFACE	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32317	ROADS PAVED (BRICKS) BASIS/STRUCTURE	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32415	ROAD CALMING MEASURES	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32416	ROAD PERIMETER PROTECTION	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32417	ROAD RESERVES	0	0
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32418	ATTENUATION PONDS	20	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32419	ROADS UNPAVED INFORMAL SURFACE	3	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32420	ROADS GRASSBLOCK SURFACE	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	32000	ROADS	32421	ROADS MIXED SURFACE SURFACE	3	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33001	AIRPORTS AND RADIO BEACONS	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33002	APRONS	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33003	RUNWAYS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33004	TAXIWAYS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33005	SPECIALIZED EQUIPMENT LUGGAGE MOVEMENT	20	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33006	SPECIALIZED EQUIPMENT COMMUNICATION	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	33000	AIRPORTS	33007	AIRPORT PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34101	DAMS STRUCTURE CONCRETE	80	100

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30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34102	DAMS STRUCTURE EARTH	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34103	DAMS MECHANICAL AND ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34001	WATER METERS	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34002	STANDPIPES	5	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34003	WATER METALWORK	10	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34201	PUMP STATIONS STRUCTURE	30	55
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34202	PUMP STATIONS ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34203	PUMP STATIONS MECHANICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34204	PUMP STATIONS PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34301	RESERVOIR STRUCTURE	30	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34302	RESERVOIR ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34303	RESERVOIR MECHANICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34304	RESERVOIR PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34004	WATER SUPPLY / RETICULATION	20	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34401	UNDERGROUND CHAMBERS VALVES	15	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34402	UNDERGROUND CHAMBERS METERS	10	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34403	UNDERGROUND CHAMBERS TRANSITION	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34404	UNDERGROUND CHAMBERS OTHER	5	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34501	WATER PURIFICATION WORKS STRUCTURE	30	55
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34502	WATER PURIFICATION WORKS ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34503	WATER PURIFICATION WORKS MECHANICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34504	WATER PURIFICATION WORKS PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34505	WATER PURIFICATION WORKS METERS	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34005	WATER TELEMETRY	10	15

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30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34006	BOREHOLES	20	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	34000	WATER	34007	BULK PIPELINES	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35101	BULK PIPELINES RISING MAINS	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35102	BULK PIPELINES GRAVITY MAINS	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35201	SEWERAGE PUMP STATIONS STRUCTURE	30	55
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35202	SEWERAGE PUMP STATIONS ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35203	SEWERAGE PUMP STATIONS MECHANICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35204	SEWERAGE PUMP STATIONS PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35301	WASTE PURIFICATION WORKS STRUCTURE	30	55
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35302	WASTE PURIFICATION WORKS ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35303	WASTE PURIFICATION WORKS MECHANICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35304	WASTE PURIFICATION WORKS PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35305	WASTE PURIFICATION WORKS METERS	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	35000	SEWERAGE	35001	SEWERS / RETICULATION	30	60
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36001	COLLECTION VEHICLES	5	10
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36002	COLLECTION CONTAINERS / BINS	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36101	TRANSFER STATIONS AND PROCESSING FACILITIES STRUCTURE	30	55
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36102	TRANSFER STATIONS AND PROCESSING FACILITIES ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36103	TRANSFER STATIONS AND PROCESSING FACILITIES MECHANICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36104	TRANSFER STATIONS AND PROCESSING FACILITIES PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36201	LANDFILL SITE EARTHMOVING AND COMPACTION EQUIPMENT	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36202	LANDFILL SITE PREPARATION	0	0
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36203	LANDFILL SITE STRUCTURE	30	55
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36204	LANDFILL SITE WEIGHBRIDGE MECHANICAL	15	40

30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36205	LANDFILL SITE WEIGHBRIDGE ELECTRICAL	15	40
30000	OTHER STRUCTURES (INFRASTRUCTURE)	36000	SOLID WASTE DISPOSAL	36206	LANDFILL SITE PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37001	RAILWAY POWER SUPPLY UNITS	20	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37002	RAILWAY SIDINGS	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37003	RAILWAY TRACKS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37004	RAILWAY SIGNALING SYSTEM	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37005	RAILWAY SHUNTING YARDS	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	37000	RAILWAYS	37006	RAILWAY PERIMETER PROTECTION	10	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38001	GAS SUPPLY SYSTEMS STRUCTURE	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38002	GAS SUPPLY SYSTEMS ELECTRICAL	20	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38003	GAS SUPPLY SYSTEMS MECHANICAL	20	25
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38004	GAS SUPPLY SYSTEMS PERIMETER PROTECTION	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38005	GAS SUPPLY SYSTEMS STATION TRUNK RECEIVING	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38006	GAS SUPPLY SYSTEMS STATION DISTRICT REGULATING	40	50
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38007	GAS SUPPLY SYSTEMS MAINS / PIPELINE	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38008	GAS SUPPLY SYSTEMS METERS	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38009	GAS SUPPLY SYSTEMS SUPPLY / RETICULATION	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	38000	GAS SUPPLY SYSTEMS	38010	GAS SUPPLY SYSTEMS STORAGE FACILITIES	15	20
30000	OTHER STRUCTURES (INFRASTRUCTURE)	39000	CEMETERIES	39001	CEMETERIES	25	30
30000	OTHER STRUCTURES (INFRASTRUCTURE)	39000	CEMETERIES	39002	CEMETERIES PERIMETER PROTECTION	10	15
30000	OTHER STRUCTURES (INFRASTRUCTURE)	39000	CEMETERIES	39003	INTERNAL ROADS	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41001	AUDIOVISUAL EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41002	BUILDING AIR CONDITIONING SYSTEMS	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41003	CELLULAR PHONES	0	2
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41004	CELLULAR ROUTERS	3	
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41005	DOMESTIC EQUIPMENT (NON KITCHEN APPLIANCES)	3	5

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40000	OTHER	41000	MACHINERY AND EQUIPMENT	41006	ELECTRIC WIRE AND POWER DISTRIBUTION EQUIPMENT (COMPRESSORS / GENERATORS)	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41007	EMERGENCY / RESCUE EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41008	ELEVATOR SYSTEMS	15	20
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41009	FARM / AGRICULTURAL EQUIPMENT	5	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41010	FIRE FIGHTING EQUIPMENT	3	5
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41011	GARDENING EQUIPMENT	2	4
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41012	IRRIGATION EQUIPMENT	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41013	KITCHEN APPLIANCES	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41014	LABORATORY EQUIPMENT AGRICULTURAL	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41015	LABORATORY EQUIPMENT MEDICAL TESTING	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41016	LABORATORY EQUIPMENT ROADS AND TRANSPORT	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41017	LAUNDRY EQUIPMENT AND INDUSTRIAL SEWING MACHINES	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41018	LEARNING, TRAINING SUPPORT AND LIBRARY MATERIAL	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41019	MACHINES FOR METALLURGY	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41020	MACHINES FOR MINING AND QUARRYING	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41021	MACHINES FOR TEXTILE PRODUCTION	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41022	MEDICAL AND ALLIED EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41023	MUSIC INSTRUMENTS	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41024	PHOTOGRAPHIC EQUIPMENT	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41025	PUMPS, PLUMBING, PURIFICATION AND SANITATION EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41026	RADIO EQUIPMENT	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41027	ROAD CONSTRUCTION AND MAINTENANCE EQUIPMENT	10	15
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41028	SADDLES AND OTHER TACK	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41029	SECURITY EQUIPMENT/ - SYSTEMS / - MATERIAL FIXED	3	5
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41030	SECURITY EQUIPMENT/ - SYSTEMS / - MATERIAL MOVABLE	3	5
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41031	SHIP AND MARINE EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41032	SPORT AND RECREATIONAL EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41033	SURVEY EQUIPMENT	5	7
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41034	TELECOMMUNICATION EQUIPMENT	3	5
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41035	TENTS, FLAGS AND ACCESSORIES	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41036	WOODWORKING MACHINERY AND EQUIPMENT	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41037	WORKSHOP EQUIPMENT AND LOOSE TOOLS FIXED	5	10
40000	OTHER	41000	MACHINERY AND EQUIPMENT	41038	WORKSHOP EQUIPMENT AND LOOSE TOOLS MOVABLE	3	5

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40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42001	ADVERTISING BOARDS	3	5
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42002	AIR CONDITIONERS INDIVIDUAL FIXED AND MOVABLE	3	5
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42003	CUTLERY AND CROCKERY	5	10
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42004	DOMESTIC AND HOSTEL FURNITURE	10	15
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42005	LINEN AND SOFT FURNISHING	5	10
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42006	OFFICE EQUIPMENT INCLUDING FAX MACHINES	5	7
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42007	OFFICE FURNITURE	5	7
40000	OTHER	42000	FURNITURE AND OFFICE EQUIPMENT	42008	PAINTINGS SCULPTURES ORNAMENTS	5	10
40000	OTHER	43000	COMPUTER EQUIPMENT	43001	COMPUTER HARDWARE INCLUDING OPERATING SYSTEMS	3	5
40000	OTHER	43000	COMPUTER EQUIPMENT	43002	COMPUTER NETWORKS	5	10
40000	OTHER	44000	TRANSPORT ASSETS	44001	AIRCRAFT	10	15
40000	OTHER	44000	TRANSPORT ASSETS	44002	AIRCRAFT ENGINES	5	7
40000	OTHER	44000	TRANSPORT ASSETS	44003	AIRPORT TRANSPORT EQUIPMENT	10	15
40000	OTHER	44000	TRANSPORT ASSETS	44004	BUSSES	10	15
40000	OTHER	44000	TRANSPORT ASSETS	44005	CYCLES	4	7
40000	OTHER	44000	TRANSPORT ASSETS	44006	EMERGENCY VEHICLES	5	10
40000	OTHER	44000	TRANSPORT ASSETS	44007	MOBILE CLINICS	10	15
40000	OTHER	44000	TRANSPORT ASSETS	44008	MOTOR VEHICLES	4	7
40000	OTHER	44000	TRANSPORT ASSETS	44009	RAILWAY ROLLING STOCK	10	15
40000	OTHER	44000	TRANSPORT ASSETS	44010	SHIPS	15	20
40000	OTHER	44000	TRANSPORT ASSETS	44011	SHIPS ENGINES	5	7
40000	OTHER	44000	TRANSPORT ASSETS	44012	TRAILERS AND ACCESSORIES	5	10
40000	OTHER	44000	TRANSPORT ASSETS	44013	TRUCKS	5	7
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51001	AREAS OF LAND OF HISTORIC OR SPECIFIC SIGNIFICANCE	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51002	CULTURALLY SIGNIFICANT BUILDINGS	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51003	NATIONAL MONUMENTS	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51004	NATIONAL PARKS / RESERVES	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51005	PAINTINGS	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51006	SCULPTURES / STATUES	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51007	MUNICIPAL JEWELLERY	0	

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50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51008	WORKS OF ART	0	
50000	HERITAGE ASSETS	51000	HERITAGE ASSETS	51009	OTHER ANTIQUES AND COLLECTIONS	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61001	DAIRY CATTLE	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61002	FEATHERED ANIMALS	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61003	FORESTS AND PLANTATIONS	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61004	FRUIT TREES	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61005	GAME	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61006	ANIMALS FOR REPRODUCTION	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61007	ANIMALS FOR WOOL OR MILK	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61008	DOGS LAW ENFORCEMENT AND SECURITY	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61009	HORSES LAW ENFORCEMENT AND WORKING	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61010	PLANTS FOR PRODUCTION OF SEEDS	0	
60000	BIOLOGICAL OR CULTIVATED ASSETS	61000	BIOLOGICAL OR CULTIVATED ASSETS	61011	VINES	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71001	CAPITALIZED DEVELOPMENT COST	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71002	COMPUTER SOFTWARE	2	5
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71003	MASTHEADS AND PUBLISHING TITLES	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71004	PATENTS, LICENSES, COPYRIGHTS, BRAND NAMES AND TRADEMARKS	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71005	RECIPES, FORMULAE, PROTOTYPES, DESIGNS AND MODELS	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71006	SERVICE AND OPERATING RIGHTS	0	
70000	INTANGIBLE ASSETS	71000	INTANGIBLE ASSETS	71007	SERVITUDE	0	
80000	INVESTMENT PROPERTY	81000	UNDEVELOPED LAND	81001	LEASED	0	
80000	INVESTMENT PROPERTY	81000	UNDEVELOPED LAND	81002	UNDEFINED	0	
80000	INVESTMENT PROPERTY	82000	DEVELOPED LAND	82001	LEASED	0	
80000	INVESTMENT PROPERTY	82000	DEVELOPED LAND	82002	UNDEFINED	0	
80000	INVESTMENT PROPERTY	83000	DWELLINGS	83001	LEASED	30	
80000	INVESTMENT PROPERTY	83000	DWELLINGS	83002	UNDEFINED	30	
80000	INVESTMENT PROPERTY	84000	NON RESIDENTIAL STRUCTURES	84001	LEASED	30	
80000	INVESTMENT PROPERTY	84000	NON RESIDENTIAL STRUCTURES	84002	UNDEFINED	30	

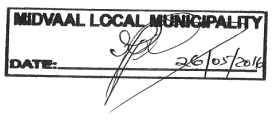
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ANNEXURE B: ASSETS RESIDUAL VALUES

Asset Class	Residual Value	Comment
Land	None	No depreciation on land
Buildings:		
Dwelling	None	Not trading in open market
Non- Residential	None	Not trading in open market
Infrastructure:		
Electricity	None	Not trading in open market
Roads	None	Not trading in open market
Sewer	None	Not trading in open market
Water	None	Not trading in open market
Telkom sleeves	None	Not trading in open market
Solid Waste – Bins and Containers	R100.00	Scrap metal value
– Collection trucks	10%	10% of the cost price The municipality does not replace vehicles after a fixed period, but rather once the vehicle has reached the end of its functional life.
Other Assets:		
Furniture and Office equipment	R50.00	Typical internal tender proceed
Machinery and Equipment	R50.00	Typical internal tender proceed
Computer Equipment	None	Computers have no scarp value due to frequent changes in technology. No active market
Motor vehicles	10%	10% of the cost price The municipality does not replace vehicles after a fixed period, but rather once the vehicle has reached the end of its functional life.
Heritage Assets:	None	No active market
Intangible Assets:		
Software	None	Computers have no scarp value due to

		frequent changes in technology. No active market
Any Asset with a cost less than R250.00	None	Will be fully depreciated.



ANNEXURE "Q"



POLICY ON THE PLANNING AND APPROVAL OF CAPITAL PROJECTS

2016/2017 FINANCIAL YEAR



TABLE OF CONTENTS

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3.	Background	3
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MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

POLICY ON THE PLANNING AND APPROVAL OF CAPITAL PROJECTS

1. Scope and Application

The Policy on the Planning and Approval of Capital Projects is applicable to the Midvaal Local Municipality. The policy will mostly be applied during allocation of funding at the time of approval of the Capital Budget for the forthcoming financial period.

This policy must be read in conjunction with the Supply Chain Management Policy.

2. Purpose and objectives

The purpose and objectives of this policy are to:

2.1 Ensure the optimum allocation of resources to projects that can be implemented within the timeframes budgeted for; and

2.2 Ensure the capital projects are only budgeted for if feasibility for said project has been proven.



3. Background

The MTREF period applicable to municipalities are 3 years, therefore the capital budget is also spread over a period of 3 years. This provides departments the opportunity to plan their capital spending activities in advance, allowing for a more strategic approach.

The typical cycle for a capital project consists of at least the following phases:

3.1 Feasibility study;

3.2 Basic planning;

3.3 Environmental Impact Assessment;

3.4 Detail Planning and design; and

3.5 Implementation.

4. Policy Statement

That all capital projects be evaluated in terms of a project plan (time frame) as well as a cash flow linked to the project plan, to determine the practicality to implement the project within the proposed budget and time frame (multi-year projects).

That all proposed budgets for projects be approved only if the evaluation is positive.

The policy will be effective as from 1 July 2016.

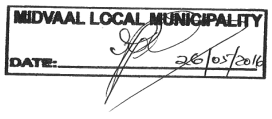


ANNEXURE "R"



INDIGENT POLICY

2016/17 FINANCIAL YEAR



REVISED INDIGENT POLICY

1. DEFINITIONS

"Accounting Officer" means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act;



"Annually" means once every financial year;

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee;

"Child headed family" means a household where both parents are deceased and where all occupants of property are children of the deceased and under the legal age to contract for services.

"Household" means any registered owner or tenant with or without children who reside on the same premises.

"Indigent" means any household or category of households, including a child headed household earning a combined gross income, as determined by the municipality in terms of social and economic analysis of its area, as vested in the municipal policy, which qualifies for rebates or service subsidy, provided that child support grant is not included when calculating such household income.

"Deemed Indigent Household" means individuals who live together in a single residential property and qualifies for indigent relief based on the use and value of property as determined in terms of general valuation roll.

"Indigent Customer" means the head of an indigent household who applied for and has been declared indigent (on behalf of all members of in terms of Council's Indigent Policy for the provision of services from the Municipality; and

"Indigent Policy" means the Indigent Policy adopted by the Council of the Municipality

"Indigent Support Program" means a structured program for the provision of indigent support subsidies to qualifying indigent customers in terms of the Council's Indigent Policy;

"Indigent register" means the municipal list of indigent customers as per the municipal policy which has to be updated on a monthly basis or as and when required, designed to contain all the data contained within completed indigent application forms.

"Owner" in relation to immovable property means the person in whom is vested the legal title thereto.

2. PREAMBLE

2.1 In recent municipal discourse in South Africa the term "indigent policy" has tended to refer to a policy on how chronically poor households should be dealt with in relation to the generation of municipal income.

2.2 Most commonly, these policies adopt a narrow approach to this, seeking to define indigence in terms of particular household income level, administratively identifying household falling below this level, and provide them with a grant to facilitate their payment of the municipal accounts.

2.3 Our approach as Midvaal is that the term indigent policy should refer to something broader. We prefer to define it rather as the whole set of interventions that ensure that the basic needs of the poor are met, and their rights upheld while protecting resources for use by the next generation.



3. BACKGROUND

3.1 An indigent policy is required to ensure that constitutional obligations relating to the socio-economic rights of all South Africans are realised.

3.2 Failure to address the needs of the poor may jeopardise growth while poverty relief may stimulate growth and competitiveness by creating a more stable environment.

3.3 An indigent policy provides an opportunity to create a safety net to the poorest section of the population.

3.4 Poverty Manifestation in Midvaal

Poverty is more than a lack of income. Poverty exists when an individual's or a household's, access to income, jobs, infrastructure or services is inadequate to ensure full access to opportunities in society. The condition of poverty is caused by a combination of social, economic, spatial, environmental and political factors.

3.5 It is clear from the poverty profiles that not only is poverty a general critical problem in Midvaal, but that there is a significant number of people who are living

in extreme poverty and who without Council support will be unable to afford to pay for even the most basic of services.

4. INDIGENT POLICY PRINCIPLES

4.1 Equity

This implies that all people in a similar position should be treated similarly. The municipality must differentiate fairly between those in different circumstances, and treat them appropriately according to their different circumstances.

4.2 Sustainability

The policy must be financially and environmentally sustainable. This assumes a judicious long term approach to the use resources in both Finance and Social Services sections.

4.3 Reasonable choices

The policy shall enable all households, including indigent households, to take responsibility and make choices wherever possible that best suit their circumstances.

4.4 Inclusivity

Income and indigent policies for poor Midvaal residents must be integrated seamlessly with income policy for all other citizens.

As households' circumstances change they should be able to shift relatively easily across the continuum of choices.

4.5 Implementable

The indigent Policy must be administratively practical and implementable. Both Social Services and Finance shall play a key role to implement the policy.

5. OBJECTIVE

MIDVAAL LOCAL MUNICIPALITY
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5.1 The policy seeks to address but not limited to:

5.1.1 The urgent need to address the high levels of chronic poverty in Midvaal.

5.1.2 The requirement of developmental local government that municipalities work together with local communities to find ways to meet the needs of the poor and to improve their lives.

5.1.3 The Constitutional obligations to provide basic services to the poor.
The Indigent Support Policy will seek to provide support to the registered indigents by:

- Free basic municipal services
- Indigents burials
- Employment opportunities

6. LEGISLATIVE FRAMEWORK

6.1 This policy is designed and implemented within the framework of the following legislation:

- The Constitution of South Africa sets out the obligation of government
- Local Government: Municipal Structures Act No. 117 of 1998
- Municipal Structures Amendment Act No. 33 of 2000
- Municipal Systems Act No. 32 of 2000
- Local Government Property Rates Act, No 6 of 2004
- Municipal Finance Management Act No. 56 of 2003
- Water Services Act No. 108 of 1997
- Annual Division of Revenue Act

Guidelines

- Framework for Municipal Indigent Policies: Towards a basket of services for the poor dated May 2007.
- Free Basic Strategy and guidelines prepared by the Department of Water Affairs and Forestry.
- Electricity Basic Support Tariff (free basic electricity) Policy prepared by the Department of Minerals and Energy.

7. SCOPE OF THE POLICY

7.1 The policy covers a wide range of indigent benefits such as but not limited to:

- Indigent rates and tax rebates
- Indigent burials



7.2 Expanded Social Package (employment opportunities)

8. DEFINITION OF INDIGENT

8.1 Indigents are defined as those people, due to a number of factors, who are unable to make monetary contribution towards basic services, no matter how small the amounts seem to be.

8.2 Any household, earning less than the R3 500.00 qualify to be registered as indigents. Examples are pensioners, unemployed, child headed families and students. Midvaal Local Municipality will align the income level of indigent households with the income category as determined by the department of Human Settlement for ownership of RDP properties. The said amount currently is R3 500.00 per household per month.

8.3 A household is defined as all adults and children living on a single property.

8.4 An indigent policy will thus refer to fairly limited set of administrative procedures within the income function for distributing grant support to reduce the municipal account to particular households.

8.5 As per the indigent policy, an indigent data-base refers to a data base that Midvaal Local Municipality established to register and monitor all households that are categorised as per financial definition of an indigent.

9. QUALIFICATION CRITERIA

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9.1 Three categories of indigents will be considered:

9.1.1 **Category 1:** Registered property owners (not tenants) who will benefit from the rebates in section 11.1 – 11.11 (must qualify in terms of section 9.2 – 9.9 below);

9.1.2 **Category 2:** Deemed indigents who will benefit from the rebates in section 11.1 – 11.11 (must qualify in terms of section 9.10 – 9.19 below); or

9.1.3 **Category 3**: Other indigents who do not own property in Midvaal Local Municipality and will only qualify benefits in sections 11.12 and 11.14

In respect of 9.1.1 above:

9.2 The household must have a combined monthly household income of no more than R3 500 per month EXCLUDING child support grant, foster grant and disability grant;

9.3 The applicant must be a resident of the Midvaal municipal area and must be the full time occupier of the property (i.e. it must be a residential property);

9.4 Business or industrial property owners do not qualify as indigents;

9.5 Property owners with more than one property do not qualify as indigents;

9.6 Owners of vacant land do not qualify as indigents;

9.7 The application must be in possession of a valid South African identity document;

9.8 Where the property has a municipal value of more than R1 300 000, the applicant will be approved as an indigent only once (i.e. relief will be for a single year only), unless the registered owners are older than 60 years of age and earn less than R3 500 per month (in which case their applications will be considered for more than one year); and

9.9 The applicant must be the registered owner of the property; or

9.9.1 An occupier of a child-headed household where the property is registered in the name of the deceased parent or deceased parents;

9.9.2 The party to whom the property is awarded in the event of a divorce;

9.9.3 Where a deceased estate has not been wound up a letter of authority / executorship is needed;

9.9.4 In the case of a deceased estate, in whose name the property is registered, any heir to whom the registered property has been bequeathed;

9.9.5 A surviving spouse, where the surviving spouse was married in community of property to the deceased, and where the property is registered in both spouses' names and the surviving spouse is the sole heir;

9.9.6 A surviving spouse, who was married in community of property to the deceased, together with any other heirs, if any, where the property is registered in the name of that deceased;



In respect of 9.1.2 above:

Households within the following categories of properties will be deemed to be indigent households:

9.10 the property is used for residential purposes only as reflected in General Valuation roll;

9.11 residential exclusion as per Property Rates Act 2004 (Act No 6 of 2004) is applicable to property; and

9.12 municipal value of property does not exceed maximum value R150 000.

Indigent relief will be withdrawn where upon verification the deemed indigent household, including occupants/residents and/or dependants residing on the property, as the case may be, -

9.13 receive significant benefits or regular monetary income that is above the indigent qualification threshold;

9.14 owner of property owns more than one property, registered individually or jointly;

9.15 owner of property rent or sublease his property or part thereof to any third party;

9.16 deemed indigent household tampers or illegally connects or reconnects services;

9.17 business activities are being conducted on property;

9.18 properties registered in name of National, Provincial or Local Government; or

9.19 owner of property applies to be excluded from deemed indigent relief.

10. INDIGENT APPLICATION PROCESS

10.1 Category 1: Rebates on rates and municipal services

10.1.1 Residents wishing to apply as indigent households should complete an application form at the Midvaal Finance rates hall for capturing. The following information MUST be provided:

- Proof of total household income (gross income);
- Ownership status;
- Valid copy of SA identity document;
- Pension certificate or card in case of a pensioner;
- Municipal account; and
- Duly completed application form.

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10.1.2 The completed application form will be checked by the Finance department and referral to the Social Services department for assessment. (See flow chart on procedures and processes).

10.1.3 The assessment by Social Services can either be done based on information provided in the application form or by site visit.

10.1.14 The assessments of the indigent applications by Social Services will include lifestyle verification and ownership of luxurious items e.g. motor car, DSTV decoders etc.

10.1.4 All application forms received by Social Services will be recorded electronically by the Finance and Social Services departments for control purposes.

10.1.4 The Executive Mayor will appoint a screening committee who will consider the applications and approve applications complying with the criteria set out in this policy.

10.1.5 All approved applications will be returned to the Finance department for capturing on the financial system.

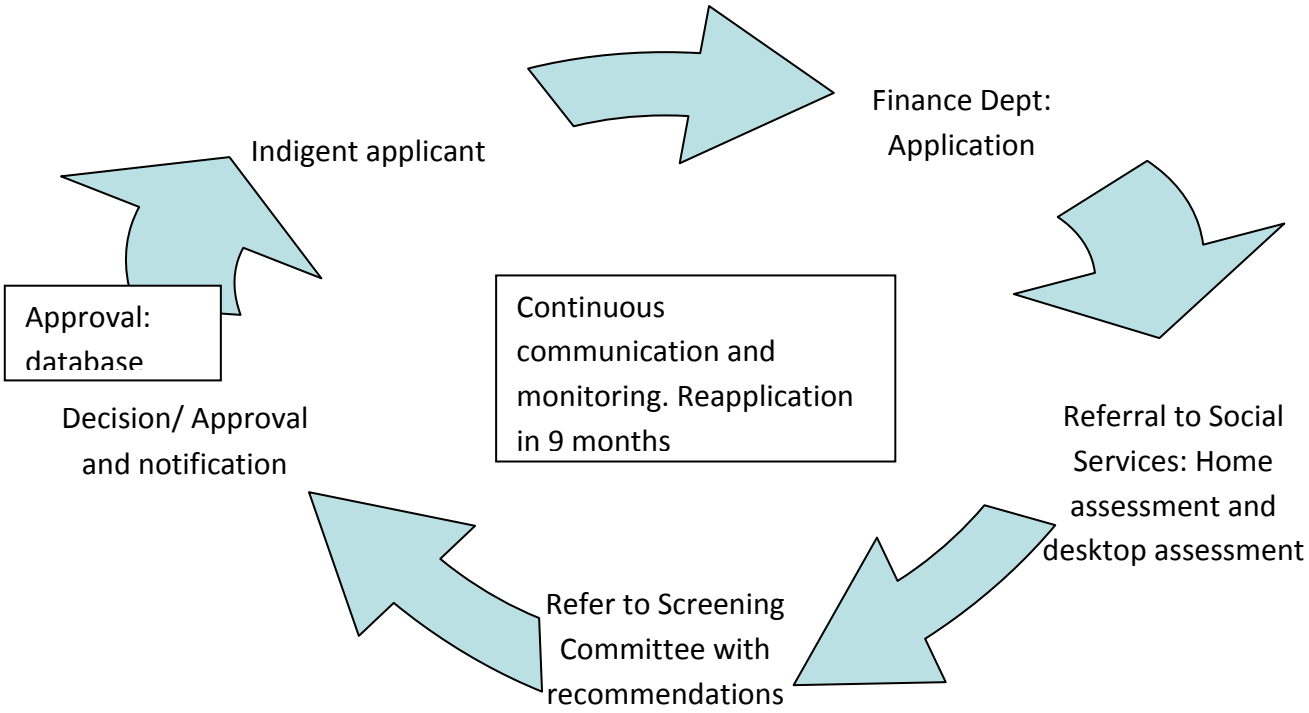
10.1.6 All outstanding account balances (including handovers) as at date of approval will be written off.

10.1.7 Registered indigents whose status have not changed (i.e. they will qualify as indigent household); must re-apply nine months after approval to ensure their application is re-considered before it lapses after a year.

10.1.8 Indigents are compelled to inform Council about any change of their indigence status.

10.1.9 No legal action, eviction will be instituted / conducted against approved and registered indigents.





Desktop assessment is based on evidence presented.



10.2 Category 2: Deemed Indigents

No application process – the Finance department will determine beneficiaries based on the approved Municipal Property Valuation Roll.

10.3 Category 3: Non-property owners (burial and employment benefits)

10.3.1 Residents wishing to apply for burial benefits should complete an application form at the Midvaal Social Services department for capturing. The family can request an indigent burial by means of an affidavit, substantiated by an official letter from a social worker, ward councillor or a relevant MMC. The said documentation must indicate the reasons for this request;

10.3.2 The following information MUST be provided as part of the application:

- Proof of total household income (gross income);
- Proof of residence (the deceased must be a bona fide resident of Midvaal);
- Valid copy of SA identity document;
- Proof from the family member / relative that they cannot bury the deceased;
- Confirmation that no other person or organisation other than the relatives, are in a position or do not have resources to pay for the burial.

10.3.4 If the body was found outside the Midvaal Municipal area of jurisdiction and the person is not a resident of Midvaal, the request for an indigent burial must be referred to the relevant local authority where the person was a bona fide resident.

10.3.5 The Executive Director Social Services will consider the application and grant approval where the application complies with the conditions of this policy.

10.3.6 The Executive Director Social Services must ensure that all the above-mentioned procedures and requirements are met before an order could be placed at the contracted funeral undertaker appointed by Midvaal Local Municipality to bury a deceased person as indigent.

10.3.7 For certain positions in Council employment opportunities will be given to persons in the indigent register (per household) on the express condition that the person employed based on this policy assumes responsibility for the municipal account of the household.

10.3.8 Residents wishing to apply for employment opportunities, must register on the labour register at the Human Resources Department.



11. BENEFITS OF REGISTERED INDIGENTS

11.1 All outstanding account balances (including handovers) as at date of approval will be written off.

11.2 NO rates be levied on any property where the municipal valuation does not exceed the municipal valuation of R500 000 (five hundred thousand).

11.3 If the valuation of the property is more than R500 000 (five hundred thousand), the first R500 000 (five hundred thousand) will be exempted from rates.

11.4 Indigent households will receive their first 6kl of water consumption at no cost.

11.5 The availability charge for water will be levied and be offset as income foregone and funded from the equitable share grant received in terms of the annual Division of Revenue Act.

11.6 The Municipal Manager may grant authority that a prepayment meter or water management device be installed in those properties where the registered owners qualify and are registered for indigent relief so that the debtor cannot consume water beyond the free basic water.

11.7 Registered indigents will receive a free supply of electricity of 50 kWh per month.

11.8 The availability charge for electricity will be levied and be offset as income foregone and funded from the equitable share grant received in terms of the annual Division of Revenue Act.

11.9 The Municipal Manager may grant authority that a prepayment meter be installed in those properties where the registered owners qualify and are registered for indigent relief.

11.10 All registered debtors will be levied with a weekly residential refuse removal service and be offset as income foregone and funded from the equitable share grant received in terms of the annual Division of Revenue Act.

11.11 All registered debtors will be levied with a residential sewerage service (where the municipality provides a sewerage service) and be offset as income foregone and funded from the equitable share grant received in terms of the annual Division of Revenue Act.

11.12 The council will consider the burial of any person or immediate family member of such person, if she / he is registered as an indigent within Midvaal Local Municipality;

11.13 All indigent burials will be conducted during the week.

11.14 Midvaal Local Municipality will not be liable for storage costs of bodies beyond 48 hours.

MIDVAAL LOCAL MUNICIPALITY
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12. TERMINATION OF INDIGENT SUPPORT

The indigent Support will be terminated under the following circumstances:

12.1 At the end of the 12 months cycle;

12.2 Upon the sale of the property in respect of which support is granted;

12.3 When Circumstances in the indigent household have improved to the extent where the income threshold as determined is exceeded;

12.4 If the applicant is found to have lied about his / her personal circumstances or has furnished false information regarding indigent status the application shall be terminated, the amount written off shall be debited back to the account and stringent credit control measures will be applied;

12.5 Where tampering is discovered, all benefits will immediately be halted. A fine according to the Credit Control Policy will be imposed. The service will be terminated and will only be re-installed on the payment of the full amount of the reconnection fee and fine;

12.6 Upon the death of the indigent, and if the indigent had dependents, the dependents will have to re-apply for the support as subsidies are not transferable.

12.7 Services will be suspended / restricted to indigents who fail to pay for services consumed up and above the subsidised amount.

13. CONCLUSION

13.1 The Granting of an indigent subsidy shall be the sole prerogative of Council whose decision shall be final.

13.2 The Indigent Policy shall be applied consistently.

13.3 It is a priority of Council to ensure that the poor receive affordable basic services. However, this task is made more complex by the large proportion of the population who are potential beneficiaries of the indigent programme.

13.4 The Social Services Department will investigate possible ways of creating and encouraging Exit programs for indigents.

13.5 Any information affecting indigents will be made available in the official language of Council and translation will be available upon request.

14. EFFECTIVE DATE

The Policy is effective from 1 July 2016.



ANNEXURE "S"

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

POLICY: PROVISION OF FREE BASIC ELECTRICITY

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

PROVISION OF FREE BASIC ELECTRICITY POLICY

FBE ALLOCATION IS 50 kWh units per month.

The following policy provides guidelines to determine a uniform approach for the allocation of free basic electricity inside the boundaries of the Midvaal Local Municipality.

Note: Electricity used for business purposes is excluded from the free basic electricity allocation.

1. ALLOCATION OF FREE BASIC ELECTRICITY

Free basic electricity to MLM customers may be allocated in accordance with the following provisions:

1.1. when provided for in the MLM Policy on Free Basic Electricity,

1.1.1. residents using electricity for residential purposes within the Midvaal supplied area, for registered indigents only, and

1.1.2. residents using electricity for residential purposes within the Eskom supplied area inside MLM and a contract exists whereby Midvaal pays Eskom to supply free basic electricity to these customers.

2. IMPLEMENTATION DATE

The policy will be effective as from 1 July 2016.



ANNEXURE "T"

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

MIDVAAL
LOCAL MUNICIPALITY

POLICY: PROVISION OF FREE BASIC WATER

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

POLICY: PROVISION OF FREE BASIC WATER

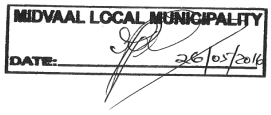
1. APPLICATION AND SCOPE

This policy is applicable to the Residential stands (Res. 1) and Agricultural < 16 HA and Approved Indigents residing within Midvaal Local Municipality.

2. OBJECTIVES OF THE POLICY

The objectives of the policy are –

- To realise everyone's constitutional right of access to sufficient water
- To grant every household an equitable and affordable basic (free) portion of the water and waste water services
- To support the poor, approved as Indigents in terms of the Council's relevant policy, with an additional basic (free) portion of the water services
- To ensure compliance to the applicable terms of the Constitution of the Republic of South Africa, Act 108 of 1996, the Local Government Municipal Systems Act 32 of 2000 and the Municipal Budget and Reporting Regulations contained in General Notice 393 in Government Gazette 3241 of 17 April 2009.



3. LEGISLATIVE FRAMEWORKS

3.1 Constitution of the Republic of South Africa, Act 108 of 1996

Section 27 (1) (b) determines –

Everyone has the right to have access to sufficient food and water

3.2 Local Government Municipal Systems Act, 32 of 2000

Section 74 (2) (c) of the Local Government Municipal Systems Act; 32 of 2000 determines:

"(c) poor households must have access to at least basic services through –

(i) Tariffs that cover only operating and maintenance cost,

(ii) Special tariffs or life line tariffs for low levels of use or consumption of services or for basic levels of service: or

(iii) Any other direct or indirect method of subsidisation of tariffs for poor households"

4. FREE BASIC SERVICES PRINCIPLES



4.1 The right of access to basic water

Everyone has the right to have access to sufficient water. Midvaal Local Municipality is committed to promoting sustainable access to a basic water supply by subsidising the ongoing operating and maintenance costs of a basic water supply service.

4.2 Consumer Responsibilities

The right to basic water supply services come with a corresponding responsibility, namely, to use water services responsibly and with due care.

4.3 User Charges (Retail)

Charging for water services is essential in order to generate sufficient funds for operating, maintaining and investing in water systems but at the same time recognising the need for affordability. Sound business principles within a sound subsidy frame work are therefore essential. This includes good governance, sound accounting, adequate provision for depreciation, adequate spending on maintenance and replacement of assets, effective and efficient use of resources and income (including subsidies) which covers expenses.

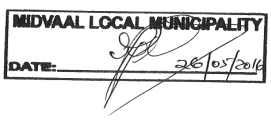
5. APPLICATIONS AND IMPLEMENTATION

5.1 Six Kiloliter free per month

The block tariff adopted by Council for the use of the water services exclusively for household purposes, provides for every household to receive 6 kiloliter free per month.

5.2 Implementation Date

The policy will be effective as from 1 July 2016.



ANNEXURE "U"





POLICY ON THE ACCEPTANCE OF GRANTS, GIFTS, DONATIONS AND SPONSORSHIPS

2016/2017 FINANCIAL YEAR

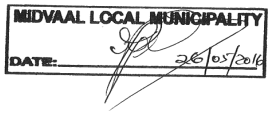


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1. Introduction

Midvaal Local Municipality receives various forms of grants and donations. This includes:

1. Grant funding for capital projects, as per the DORA (e.g. MIG, RBIG, etc.)
2. Grant funding to fund operational projects, as per the DORA (e.g. FMG, MSIG, etc);
3. Sponsorships to fund mayoral projects (e.g. Mayoral Golf Day);
4. Other sponsorships;
5. Other ad hoc donations and gifts.

These grants, donations, sponsorships and gifts need to be managed effectively and efficiently to ensure that the desired outcomes (or prescribed outcomes in the case of conditional grants) are met.

In addition to grants, sponsorships and donations offered to Midvaal Local Municipality, individuals (employees and councillors) are offered rewards, gifts and favours.

2. Acceptance of grants, gifts, donations and sponsorships

Midvaal Local Municipality should not simply accept all grants, gifts and donations offered to Council, but should consider all the implications of acceptance of the grants before doing so.

The Municipal Finance Management Act, Act 56 of 2003 and the Municipal Supply Chain Management Regulations, subject to SCM Regulation 47, do not prohibit sponsorships or donations (in money or kind) to the municipality as such, but prescribe that such action must be disclosed if it was promised, offered or granted by a provider or prospective provider of goods and services or a recipient or prospective recipient of goods disposed of or to be disposed of. In deciding whether to accept the abovementioned, due regard must be given to the Supply Chain Management Policy.

MIDVAAL LOCAL MUNICIPALITY
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2.1 Capital Grants

Capital grants must be evaluated in terms of the IDP priorities. Council will firstly implement projects to satisfy community need in terms of the IDP before other projects are implemented. However, capital projects not included in the IDP must be considered in terms of a comprehensive business plan that must contain the following pertinent information:

1. Description of project;
2. Link to existing projects and projects planned by other departments;
3. Staffing requirements – re-deployment of current employees (appointed staff, not vacant positions on the staff structure) or appointment of additional external employees (including both the number of employees and the designation / salary levels);
4. Impact on future operational budgets, including both income and expenditure – all expenditure items must be included, (e.g. remuneration cost, operational overhead costs, municipal services, etc.);
5. Any additional information available, inter alia: What the impact on service delivery will be if the project is not implemented; and comments on capacity to implement.



2.2 Operating Grants

Operating grants should be considered on an ad hoc basis. All grants that aim to further the objectives of the Midvaal Local Municipality should be considered for acceptance.

The following broad principles should be applied when considering whether or not to accept a grant:

1. Grant funding should not result in recurring operating expenditure for Midvaal Local Municipality;
2. The conditions of the grant funding should not place an undue administrative burden on Council;

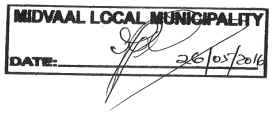
3. The vision and mission of Council should not be compromised in any way by accepting the grant;
4. The conditions of the grant funding should not compromise Council's authority and decision-making powers in any way; and
5. The Executive Mayor may use his / her discretion when being offered grants and acceptance thereof.

2.3 Donations and Sponsorships to the Municipality

The acceptance of donations and sponsorships must, at all time, be done in such a manner that it maintains and promotes sound financial management, public accountability, transparency and good governance.

When donations and sponsorships are offered to the municipality, the following must be considered:

1. Whether the sponsorship or donation creates an expectation of further work, contracts, support, etc. to the organisation or person making the sponsorship or donation;
2. Whether MFMA training sponsorship comply with MFMA Circular 9 in that the training providers must be validated by National Treasury (This applies only to training on MFMA and not any other training courses);
3. Whether the sponsorship or donation is within the ambit of the Supply Chain Management Regulations 47 and 48; and
4. Whether the sponsorship or donation infringes the ethical standards set in Regulation 46 of the Supply Chain Management Policy.
5. Whether the donation or sponsorship may have financial, operational or reputational consequences to the municipality in the future, and where it is foreseen whether it is desirable to incur such consequences.
6. Whether the donation or sponsorship is desirable.



If it is found that the donation or sponsorship is offered or granted with the intention of being an inducement or reward for the awarding of any form of bid, or that it infringes on the ethical standards in Regulation 46 of the Supply Chain Management Policy, the donation or sponsorship may not be accepted.

All donations or sponsorships offered or granted to Midvaal Local Municipality must be submitted to the Municipal Manager for approval. Excluding the Executive Mayor as stated in 2.b above, no person other than the Municipal Manager may authorise the acceptance of donations or sponsorships.

All relevant donations or sponsorships offered or granted to Midvaal Local Municipality must be declared to National Treasury in terms of Section 48 of the Supply Chain Management Regulations.



2.4 Rewards, Gifts, Hospitalities or other Benefits directly or indirectly offered to employees of Midvaal Local Municipality

1. No employee may accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including any close family member, partner or associate of the employee, of a value more than R350 **annually** from any provider or potential provider of goods / services;

2. Notwithstanding the above, the relevant employee must declare details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to him / her or to any close family member, partner or associate of him / her;

3. Each Head of Department must maintain a register where rewards, gifts, favours, hospitality or other benefits that are offered and / or accepted by employees in his / her department are recorded; and

4. The abovementioned register must be available for inspection by the Municipal Manager and the Internal and External Auditors of the Midvaal Local Municipality.

2.5 Rewards, Gifts, Hospitalities or other Benefits directly or indirectly offered to Councillors of Midvaal Local Municipality

1. The same rules as per 2.4 above apply to Councillors mutatis mutandis.
2. The Gift Register contemplated in 2.4.3 above, will be maintained by the Speaker's Office.

3. Reporting to Council on Grant Funding for Capital and Operating projects

It is the responsibility of the department receiving the grant to report to Council on the following matters upon receiving confirmation of the grant:

1. Description of the grant received;
2. Amount received;
3. Purpose of the grant;
4. Conditions of the grant;
5. Implementation plan; and
6. Expected outcomes.

Abovementioned will only be applicable to ad hoc grants received during the year and not capital projects budgeted for as part of the approved IDP Capital Investment Program.

After completion of the project / programme, the department will be required to report to Council on the following matters:

1. Date of receiving of physical cash payment;
2. Date of implementation;
3. Actions performed, program implemented;
4. Amount of actual expenditure incurred;
5. Report back on conditions of the grant that was met;
6. Final outcome of project / programme; and
7. How any unspent funds must be used, taking conditions of the grant into consideration.



4. Other reporting requirements

Departments are responsible to adhere to all reporting requirements in terms of the conditions of the grant. Grants received from National and Provincial Government must be reported in terms of the conditions of the Division of Revenue Act.

The duties of the receiving officer (department receiving the grant) are detailed as follows in the Division of Revenue Act:

"*A municipality shall, within 10 days after the end of each month, submit a report to the relevant transferring National or Provincial Officer. The report must set out -*

1. *The amount received by the municipality, up to the month reported on;*
2. *The amount of funds delayed or withheld from the municipality, up to the month reported on;*
3. *The actual expenditure by the municipality up to the month reported on;*
4. *The extent of compliance with the conditions of an allocation and with the Act;*
5. *An explanation for any material problems or variances experienced by the municipality, regarding an allocation which has been received, and a summary of the steps taken to deal with such problems or variances; and*
6. *Such other issues and information as the National Treasury may determine."*

If any variance is detected and it is not of a financial nature, the department in question should refer the problem to the appropriate interval Portfolio Committee Meeting for consideration. A summary of the steps taken to deal with such problems or variances should be reported to Council.

In the event of non-compliance with the rules and regulations as set out in the Division of Revenue Act, the applicable department should take the necessary action to rectify the fact that they are not complying.



The Chief Financial Officer must disclose to National and Provincial Treasury on an annual basis, all sponsorships promised, offered or granted, whether directly or through a representative or intermediary, by any person who is:

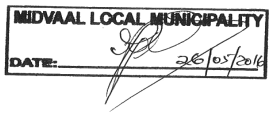
1. A provider or prospective provider of goods or services; or
2. A recipient or prospective recipient of goods disposed or to be disposed of.

To enable the Chief Financial Officer to comply with 5.5 above, all Heads of Department must, by no later than 15 July annually, report to the Chief Financial Officer on all sponsorships promised, offered or granted, whether directly or through a representative or intermediary, by any person who is:

1. A provider or prospective provider of goods or services; or
2. A recipient or prospective recipient of goods disposed or to be disposed of.

5. General

All grants, donations, sponsorships, etc. must be paid into the primary bank account of Midvaal Local Municipality.



ANNEXURE "V"



LONG TERM FINANCIAL PLANNING POLICY

2016/2017 FINANCIAL YEAR

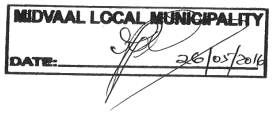


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ABBREVIATIONS

MLM	MIDVAAL LOCAL MUNICIPALITY
AO	Accounting Officer
CFO	Chief Financial Officer
LTFP	Long Term Financial Plan
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MSA	Municipal Systems Act



1. PURPOSE OF THIS DOCUMENT

This policy sets outs the principles for determining the following:-

The Policy on Long Term Financial Planning is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long term objectives through the implementation of the medium term operating and capital budgets. The purpose of the Policy on Long Term Financial Planning is therefore to:-

(a) Ensure that all long term financial planning is based on a structured and consistent methodology in order to ensure the long term financial sustainability of the Municipality.
(b) Identify capital investment requirements and associated funding sources to ensure the future sustainability of the Municipality;
(c) Identify revenue enhancement and cost saving strategies in order to improve service delivery at affordable rates; and
(d) Identify new revenue sources as funding for future years.



2. DEFINITIONS

In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer" – means the Municipal Manager and vice versa;

"Act" – means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

''basic municipal service'' means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

"Budget Steering Committee", a committee established to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the MFMA;

''budget-related policy'' means a policy of a municipality affecting or affected by the annual budget of the municipality, including –

(a) the tariffs policy which the municipality must adopt in terms of section 74 of the Municipal Systems Act;

(b) the rates policy which the municipality must adopt in terms of legislation regulating municipal property rates; or

(c) the credit control policy which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

"Chief Financial Officer" – means an officer of the Municipality, designated by the Municipal Manager to be administratively in charge of the financial affairs of the municipality;

"Council" or "Municipality" – means the Municipal Council of Midvaal Local Municipality as referred to in Section 18 of the Municipal Structures Act;

"Creditor" – in relation to a municipality, means any person or service provider to whom money is owing by the Municipality;

MIDVAAL LOCAL MUNICIPALITY
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"Debt" – means –

(a) a monetary liability of obligation created by a financing agreement, note, debenture, bond, overdraft or the issuance of municipal securities; or

(b) a contingent liability such as that created by guaranteeing a monetary liability or obligation of another.

"Financing Agreement" means any long-term agreement, lease, installment purchase contract or hire purchase agreement under which the Municipality undertakes to pay the capital cost of property, plant or equipment over a period of time;

"Financial year" – means a year ending 30 June;

"Financial Statement" – means statements consisting of at least –
(a) a balance sheet (statement of financial position);
(b) an income statement (statement of financial performance);
(c) a cash-flow statement;
(d) any other statements that may be prescribed; and
(e) any notes to these statements.

"IDP" means the Integrated Development Plan;



"LTFP" means Long Term Financial Plan;

''long term debt'' means debt repayable over a period exceeding one year;

"MBRR" means the Municipal Budget and Reporting Regulations;

"MFMA" means the Municipal Finance Management Act No 56 of 2003;

"MTREF" means Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years;

"Municipal debt instrument" – means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including virtual or electronic evidence of indebtedness intended to be used in raising debt;

''municipal tariff'' means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

''National Treasury'' means the National Treasury established by Section 216(1) of the Constitution and section 5 of the Public Finance Management Act;

"Short Term" refers to a period up to 3 (three) years;

"Medium Term" refers to a period between 3 (three) and 5 (five) years;

"Long Term" refers to any period longer than 5 (five) years.

"Security" – means a lien, pledge, mortgage, cession or other form of collateral intended to secure the interest of a creditor; and

"Short Term Debt" – means a debt which is repayable over a period not exceeding 12 months.

3. OBJECTIVES

The annual updated LTFP should identify the following:

(a) Assumptions and parameters to be used to compile the Operating and Capital budgets over the next MTREF;
(b) Future Operating revenue and expenditure projections based on assumptions and parameters;
(c) Future affordability of projected Capital Plans;
(d) The level of infrastructure development required to achieve the Municipal priorities, within the funding restrictions; and
(e) External funding requirements in respect of long term debt.

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

4. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2016.



5. POLICY AMENDMENT

The Accounting Officer must–

(a) at least annually review the implementation of this Policy; and
(b) when the AO considers it necessary, submit proposals for the amendment of this Policy to the Council.

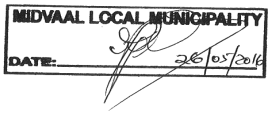
The review of this policy and any amendment should be made with due consideration and in conjunction with the annual review of the budget related policies as prescribed in the Municipal Budget and Reporting Regulations, 2008.



6. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Accounting Policy;
- Credit Control and Debt Collection Policy;
- Tariff, Indigent and Free Basic Services Policy;
- Property Rates Policy;
- Budget Implementation and Monitoring Policy;



7. PRINCIPLES

The policy is based on the following principles:-

(a) Viability and sustainability of the municipality;

(b) Optimisation of the municipal revenue basket, taking into consideration the following:

- Grand funding is optimally utilised and managed; and
- Effective credit control and debt collection, ensuring optimal revenue collection in the context of the socio-economic environment.

(c) Continuous improvement and expansion in service delivery framework, and

(d) Effective financial strategies.

During the process of compilation of the LTFP the Municipality should take cognisance of the following additional factors regarding the process:-

(c) A collaborative and visionary process. The LTFP does not just forecast the status quo into the future but considers different possible scenarios.

(d) A combination of technical analysis and strategising. Long-term forecasts and analysis are used to identify long-term imbalances and financial strategies are developed to counteract these imbalances or inequities.

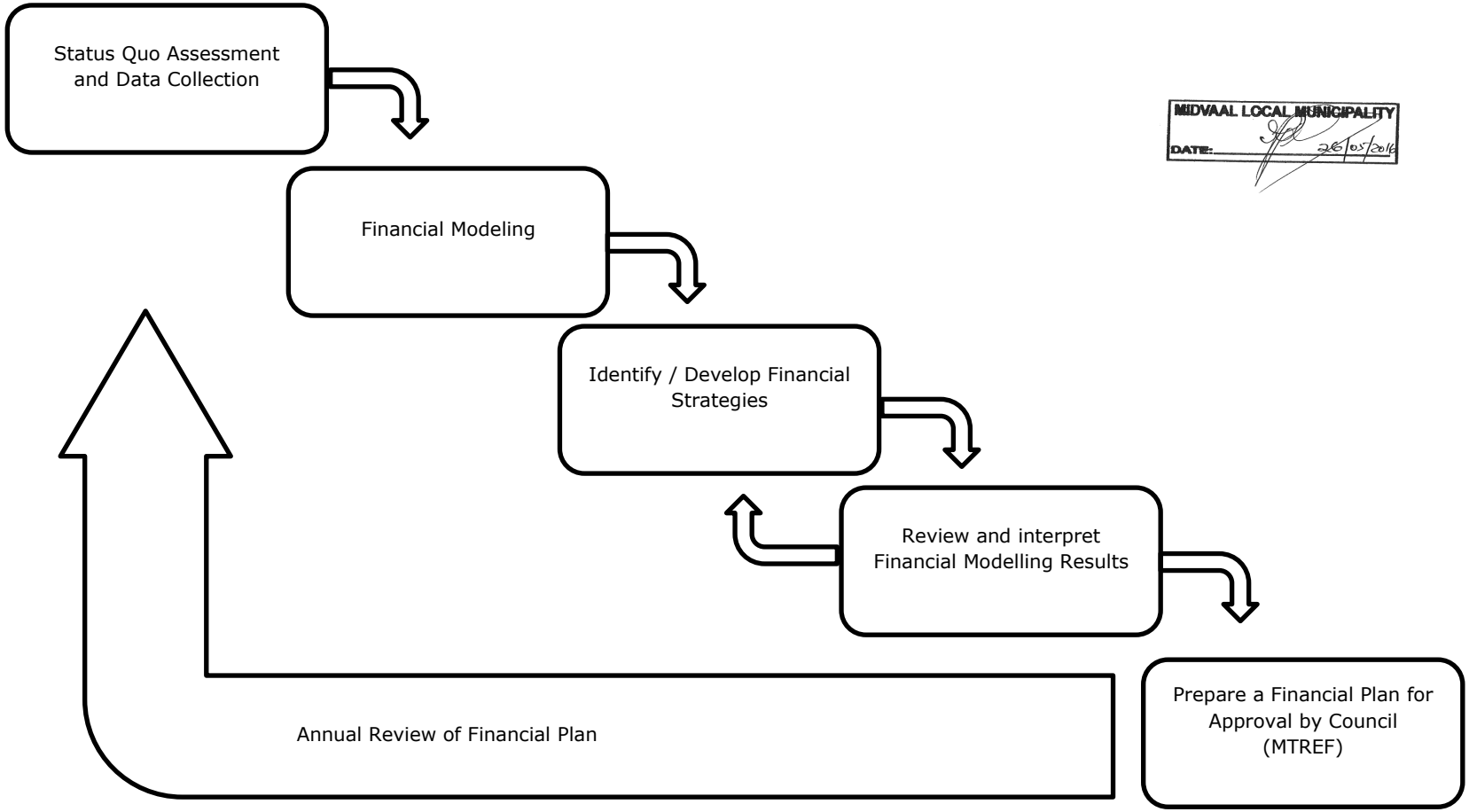
(e) An anchor of financial sustainability and policy development. The plan develops big-picture and long-term thinking among elected and appointed Councilors and Officials and also aims to ensure alignment and credibility of the IDP.

(f) Long term in nature. The plan will cover three (3) years.

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

8. DEVELOPMENT OF A FINANCIAL PLAN

8.1 Process map



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

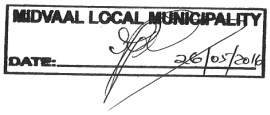
8.2 Status Quo assessment and data collection

Perform a Status Quo assessment under the following criteria:-

(a) The Municipality's current financial status;
(b) Audit Outcome for prior Financial Years;
(c) Current revenue sources, internal and external proportion of revenue;
(d) Main cost drivers impacting on the sustainability of the Municipality;
(e) Determine the main expenditure categories and the scale of each;
(f) Identify internal and external factors, which influence expenditure levels;
(g) Loan and liability obligations;
(h) Status of municipal infrastructure;
(i) Repairs and maintenance and refurbishments as per the Infrastructure Asset Management Plans;
(j) Distribution Losses;
(k) Reviewing the Municipality's funding requirements as per:
 - financial plan; and
 - IDP.
(l) Ability to finance capital expenditure;
(m) Trends and the implications including the financial problems; opportunities and constraints/risks facing the Municipality;
(n) Powers and Functions of the Municipality;
(o) Service backlogs and population projections in order to determine service needs; and
(p) Summarise the gaps and challenges to be addressed in the financial and funding plan.

In reviewing the current revenue sources in terms of:

(a) Existing service charges and fees.
(b) Options for increasing user charges and fees based on:
 - the impact of inflation;
 - other cost increases;
 - number of registered indigents;
 - the adequacy of the coverage of costs and current competitiveness of rates; and
 - impact on households, particularly poorer households.
(c) The nature and extent, purpose and predictability of National and Provincial Grants and Agency Payments.
(d) Future opportunities and threats in terms of revenue:
(e) Other revenue opportunities, such as leases and the sale of non-core assets.
(f) Revenue constraints, such as maximum service charges and poor payment levels.
(g) Potential threats to Municipal revenue, including changes in Grant allocations.



(h) Potential expansion of the current revenue base.
(i) Factors, which influence revenue collections.

Other non-financial issues to consider during status quo analysis
(a) Proposed organisational structure and assessing its cost implications;
(b) Proposed community projects and programmes by Departments, such as Housing and Health, and assessing their cost implications; and
(c) Current state of Information Communication and Technology

8.3 Financial Modeling

Upon completion of the status quo assessment, resulting in an understanding of the Municipality's financial position, the next phase is to determine the Municipality's financing need over the medium-term:-

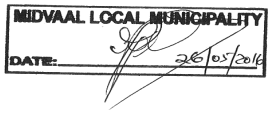
(a) Develop a financial forecast model to identify immediate opportunities and risks; and
(b) To identify future opportunities and risks.

This entails determining what expenditure the Municipality plans to undertake over the medium-term and what its financing requirements are likely to be and how these can be funded either internally or externally.

As the Municipality evolves and expands its service delivery framework, so do those of the National Government. Long term community development and economic development projects will therefore also be included under this phase.

8.4 Financial Strategies

A key feature of the LTFP is to give effect to the Municipality's financial strategies. These strategies should include:
(a) Increasing funding for asset maintenance and renewal;
(b) Continuous improvement to the financial position;
(c) Ensuring affordable debt levels to fund the capital budget;
(d) Maintaining fair, equitable and affordable rates and tariff increase;
(e) Maintaining or improving basic municipal services;
(f) Achieving and maintaining a breakeven/surplus Operating budget; and
(g) Ensuring full cost recovery for the provision of internal services.



8.5 Analyse results

For the short-term needs of the Municipality based on the Financial Modelling, perform scenario planning to identify the optimum balance between revenue collection and municipal spending, taking into account the following:-

(a) Potential revenue enhancement strategies which may have an immediate impact on the revenue base of the Municipality;

(b) Evaluate cost saving mechanisms to minimise the cost of effective service delivery; and

(c) Current infrastructure investments and maintenance programs which may influence revenue streams or the cost of service delivery.

8.6 Prepare Financial plan for approval

The Long Term Financial Plan should indicate the following:-

(a) Illustrate the projected result for a three (3) year period.

(b) Forecasting of revenues and the forecasting of expenditures into a single financial forecast.

(c) Finalisation of the Financial Plan includes collating all financial data and develop a financial plan that:-

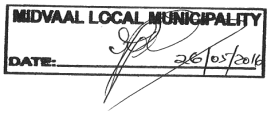
 (a) Identifies future revenue projections based on current and projected revenue streams, as well as those projects required to achieve these projections;

 (b) Identifies future expenditure frameworks and cost of service delivery based on current and projected expenditure patterns;

 (c) Identifies the level of infrastructure development required to achieve the municipal priorities, within the funding restrictions; and

 (d) Identifies external funding requirements required for capital investment.

8.7 Annual Review



The success of the LTFP lies in continuous revision:

(a) The financial plan must be reviewed on an annual basis as part of the annual review of the IDP and updated with at least the following information:-

(b) any direct change in financial status or internal factors, other than previously predicted, which may influence the financial status and viability of the Municipality;

(c) any changes in the economic and socio economic environment, other than previously predicted, which may influence the financial status of the Municipality;

(d) any changes in the revenue base or composition which may have an impact on the financial viability of the Municipality;

(e) any changes in the national or municipal priorities as previously identified; and

(f) any factors which may have an impact on the ability to implement previously identified projects.



9. IMPLEMENTATION AND REVIEW OF THE POLICY

The policy will be effective as from 1 July 2016.



ANNEXURE "W"



DISPOSAL OF ASSETS POLICY

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ABBREVIATIONS

MLM	Midvaal Local Municipality
AMP	Asset Management Plan
AO	Accounting Officer
ASB	Accounting Standards Board
ATR	Asset Transfer Regulations
CFO	Chief Executive Officer
DRC	Depreciated Replacement Cost
GRAP	Generally Recognised Accounting Practise
HOD	Head of Department
MDA	Municipal Demarcation Act
MFMA	Municipal Finance Management Act
MM	Municipal Manager
MSA	Municipal Systems Act
PPE	Property, Plant and Equipment
SCM	Supply Chain Management
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

The purpose of this document is to provide a framework for the disposal or transfer of the municipality's capital assets.

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

2. DEFINITIONS

"Asset" means a resource controlled by a municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the municipality;

"Basic Municipal Services" shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment;

"Capital asset" –

(a) any immovable asset such as land, property or buildings; or

(b) any movable asset that can be used continuously or repeatedly for more than one year in the production or supply of goods or services, for rental to others or for administrative purposes, and from which future economic or social benefit can be derived, such as plant, machinery and equipment;

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee;

Commercial services

Commercial services means a service other than municipal services –

a) rendered by a private sector party or organ of state to or from a municipality on a commercial basis; and

b) which is procured by the municipality through its supply chain management policy.

"Council" means the Council of the Midvaal Local Municipality;

"Councillor" shall mean a member of the Council of the Municipality;

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“Disposal” in relation to a capital asset, includes -

a) the demolition, dismantling or destruction of the capital asset; or
b) any other process applied to a capital asset which results in loss of ownership of the capital asset otherwise than by way of transfer of ownership.

"Exempted capital asset" means a municipal capital asset which is exempted by 14(6) or 90(6) of the Municipal Finance Management Act, 2003 (MFMA) from the other provisions of that section;

“Fair market value” in relation to capital assets, means the value at which a knowledgeable willing buyer would buy and a knowledgeable willing seller would sell the capital asset in an arm’s length transaction;

“Financial Year” shall mean the period starting from 1 July in any year and ending on 30 June of the following year;

"Immovable Property" also includes -

(a) an undivided share in immovable property, and
(b) any right in immovable property.

"High value" in relation to a capital asset of a municipality, means that the fair market value of the capital asset exceed any of the following amounts:-

(a) R50 million;
(b) one percent of the total value of the capital assets of the municipality, as determined from the latest available audited annual financial statements of the municipality; or
(c) an amount determined by resolution of the Council of the municipality which is less than a) or b);

“the Municipality” means Midvaal Local Municipality;

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"Non-exempted capital asset" means a capital asset which is not exempted by section 14(6) or 90(6) of the Municipal Finance Management Act, 2003 (MFMA) from the other provisions of that section;

“Organ of state” – means

(a) a national department or national public entity;
(b) a provincial department or provincial public entity;
(c) a municipality or municipal entity; or
(d) any other organ of state within the meaning assigned to ‘organ or state’ in section 239 of the Constitution;

"Regulation" refers to the Municipal Asset Transfer Regulations, Government Gazette no.31346;

"Service Provider"

(a) in relation to a municipal service, means a private sector party or organ of state appointed by a municipality in terms of Chapter 8 of the Municipal Systems Act (MSA) to perform a municipal service in accordance with that Act; and
(b) in relation to a commercial service, means a private sector party or organ of state appointed in terms of the supply chain management policy of a municipality to render a commercial service to or for the municipality as an independent contractor;

"Subsidiary asset" in relation to a capital asset, means an asset that forms an integral part of the capital asset or of the operations or maintenance of the asset;

"Transfer" in relation to a capital or subsidiary asset, means transfer of ownership in the asset as a result of a sale or other transaction.

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3. CONSTITUTIONAL AND LEGAL BACKGROUND

Section 14 and 90 of the Municipal Finance Management Act (MFMA) (Act No. 56, 2003) states:

“A municipality may not transfer ownership as a result of a sale or other transaction, or otherwise permanently dispose of any capital asset needed to provide a minimum level of basic municipal services.”

The following key principals were adopted to assist in the identification and management of risks associated with the transfer and disposal of capital assets. These principles must be considered and implemented in the context of any asset transfer:

- **Valuation principle**, i.e. the need to attach a value to the transfer or disposal of a municipal capital asset, in order to ensure that the interests of the municipality and each of its stakeholders are not prejudiced by the transfer or disposal;
- **Continuity of service principle**, i.e. the need to ensure the uninterrupted continuance of a municipal service when a municipal capital asset that is being used in the delivery of that service, is transferred or disposed of, particularly when the asset is used in the provision of a minimum level of basic municipal service;
- **Risk transfer principle**, i.e. the need to transfer the risk relating to a municipal capital asset in conjunction with the transfer of the asset; and
- **Asset preservation principle**, i.e. the need to prevent the indiscriminate or unsustainable transfer or disposal of a municipal capital asset in order not to undermine the ability of the municipality to render or expand municipal services in the longer term.



4. OBJECTIVES

The objectives of the Asset Disposal Policy are to:

- Ensure that only assets that are assessed and deemed not to be critical to provide the minimum level of basic municipal services are disposed of;
- Ensure that assets are not disposed when the disposal of the asset or the terms of the disposal of the asset could disadvantage the municipality or community financially or otherwise;
- Ensure that all disposals are, in terms of section 14 (5) of the MFMA, fair, equitable transparent, competitive and consistent with the Supply Chain Management Policy (SCM) of the municipality; and
- Ensure that assets disposed of are updated in the municipality's Asset Register timeously and accurately.



5. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2016.



6. POLICY AMENDMENT

This policy should be reviewed annually to ensure continued compliance with the relevant legislation and accounting standards. Changes to this document shall only be applicable if approved by Council. Any proposals in this regard shall be motivated by the CFO in consultation with the AO and respective HODs. The recommendations of the CFO shall be considered for adoption by Council.



7. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Accounting Policy;
- Supply Chain Management Policy;
- Land Use Management Policy;
- Asset Management Policy.



8. REFERENCES

The following references were observed in compiling this document:

- Municipal Finance Management Act, 2003
- Municipal Systems Act, 2000
- Local Government Supply Chain Management Guidelines, National Treasury, 2005
- Guide to the Municipal Asset Transfer Regulations
- Municipal transfer and disposal regulations, Government Gazette no.31346

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9. ASSET TYPES

In this policy asset means any tangible or intangible resource capable of being owned. Tangible assets include physical assets, such as land, building, plant and equipment; whereas intangible assets include servitudes and similar assets that can not necessarily be seen.

It is important that a municipality has a fully up-to-date asset register that records the name, type, allocation and value of the assets under its control. The asset register forms a critical source of information required during the decision making process on the validity and reasonability of asset transfers and disposals.

9.1 Capital assets

A capital asset may be movable or immovable, provided that it has a life span of at least one year and can be used to produce or supply goods and services, for rentals to others or for administrative purposes (where a future economic or social benefit can be enjoyed).



9.2 High value capital assets

The municipality will firstly have to determine the combined value of any capital assets it intends to transfer or dispose of in the particular financial year (such must also be reflected in its Medium Term Revenue and Expenditure Framework (MTREF) budget).

If the combined value of such capital assets *exceeds* five percent of the total value of its assets (as determined from its latest available audited financial statements), a public participation process must be followed for each of the capital assets identified for transfer or disposal, irrespective of each capital asset's individual value.

If the combined value of capital assets identified for transfer or disposal during the financial year *does not exceed* five percent of the total value of its assets, the municipality will have to assess whether each individual capital asset identified for

transfer or disposal in that particular year is a high value capital asset. For each high value capital asset a public participation process must be followed.

If it appears that any or all of the assets are "high value", Council must be approached to authorise the public participation process.

“High value” threshold relating to an *individual capital* asset is determined as the lower of the following:

- R50 million; or
- 1% of the total value of all capital assets of the municipality; or otherwise
- a value determined by Council, provided that the value is less than (a) or (b).



9.3 Exempted capital assets

An exempted capital asset is an asset exempted by sections 14(6) or 90(6) of the MFMA and regulation 20 from the rest of sections 14 and 90 as well as the SCM Regulations.

Exempted capital assets are assets transferred to another organ of state as a result of any of the following circumstances (regulation 20):

(a) a review by a municipality of its service delivery mechanisms for the performance of a municipal service in terms of Chapter 8 of the Municipal Systems Act (MSA), and the subsequent appointment of an organ of state to perform this service;

(b) a reorganisation of powers and functions between a parent municipality and its municipal entity;

(c) an assignment of any of the powers and functions of a municipality to another organ of state by national legislation or in terms of a power contained in national legislation;

(d) when municipal housing or land is transferred to a national or provincial organ of state for housing for the poor in terms of a national or provincial housing policy;

(e) when the transfer is required or permitted in terms of national legislation and that legislation determines the conditions of the transfer; or

(f) any other circumstance provided that the capital asset to be transferred to the organ of state is determined by resolution of the Council not to be needed to provide a minimum level of basic municipal service and is surplus to the requirements of the municipality and municipal entity.

9.4 Non-exempted capital assets

If the transfer or disposal is not the result of any of the above transactions, the asset to be transferred or disposed of will be considered to be a non-exempted capital asset where sections 14 and 90 of the MFMA and the SCM Regulations will apply. In these situations therefore:



- the municipality may not transfer or dispose of a capital asset deemed to be needed to provide a minimum level of basic municipal service;
- the municipality in making the decision as to whether an asset is required to provide a minimum level of basic municipal service, must make that decision and consider the fair market value, and economic and community value to be received for the asset at a meeting open to the public; and
- any transfer must be fair, equitable, transparent, competitive and consistent with the municipality's supply chain management policy.

The requirement to hold a public meeting to consider the decision to transfer or dispose of a movable capital asset below a value determined by Council, may be delegated to the Accounting Officer (AO) to make a decision in some cases (section 14(4) of the MFMA). All transfers or disposals of this nature will be regulated by sections 14 and 90 of the MFMA and Chapter 2 of the ATR – 'Transfer and Permanent disposal of non-exempted capital assets'.

9.5 Subsidiary assets

A subsidiary asset is an asset that forms an important part of a capital asset, as well as an asset that forms part of the operation or maintenance of that capital asset.

These assets are particularly relevant in the transfer of a service, power or function. In these instances, the ATR allow certain subsidiary assets to be transferred with the transfer of that service, power of function. The following subsidiary assets may be included in the transfer:

- movable and immovable assets used for or in connection with the service, power or function to be transferred (including investment property);
- intangible assets which are an integral part of that service, power or function;
- short and long-term receivables associated with that service, power or function; and
- investments, cash and bank balances or reserves derived from the performance of that service, power or function.



Subsidiary assets are always linked to the capital asset being transferred and therefore a municipality will not need to consider whether they should be regarded as high value or otherwise, they may be either – provided that their transfer comes as a result of the transfer of a service, power or function. If the capital asset to which the subsidiary asset is linked, is of high value, that the public consultation process on that capital asset must include consultation on all the subsidiary assets linked to that capital asset, to ensure transparency of the transaction as a whole.

If the transfer of the capital asset is classified as exempted, the transfer of the subsidiary asset is also exempted, if it is part of the same transaction.



10. TRANSFER OR DISPOSAL OF A CAPITAL ASSET

10.1 Classification of capital assets

Capital assets are classified as either exempted or non-exempted capital assets, in terms of sections 14(6) or 90(6) of the MFMA and regulation 20 of the ATR, refer to 9.3 and 9.4 above.

Exempted capital assets are capital assets transferred to another organ of state as a result of any of the circumstances described in section 9.3 of this policy.

10.2 Non-exempted capital assets

Once the asset identified for transfer or disposal has been classified as a non-exempted capital asset, the municipality must consider whether the asset is a high value capital asset as described in section 9.2 of this policy.

10.2.1 High value capital asset

In the case where a high value capital asset forms part of a transfer or disposal of the appointment of a service provider to perform a municipal or commercial service in terms of regulation 12(2), sections 14(2) or 90(2) of the MFMA and regulation 5(1) prescribes that a public participation process should be undertaken as part of and concurrent with the process envisaged in regulation 12(2).

The public participation process may only be authorised by the Council, although any party may make a request to the Council that such a process be considered. The request must be submitted to the Council together with an information statement stating the following (regulation 5(3)(b)):

- the valuation of the asset;
- the method of valuation used to determine that value;
- the reasons for the proposal; and
- the benefits, proceeds and gain or loss that could be realized or incurred from the transfer or disposal.



Where Council has authorised the AO to conduct a public participations process, the AO of the municipality must at least 60 days before the Council meeting authorising the asset transfer or disposal:

- Make public the proposal and information statement, as described above, to all affected communities and interested parties;
- Invite all affected communities and interested parties to submit their comments and representations; and
- Request the views and recommendations for National Treasury on the matter.

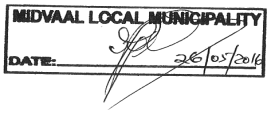
After the public participation process, Council may at this point make the section 14(2) or 90(2) determinations, as stated below, and depending on the outcomes of these determinations, either not to transfer or dispose of the asset or to *approve in-principal* of the transfer or disposal of the asset.

In terms of section 14(2) or 90(2) of the MFMA the municipal Council must:

(a) reasonably decide (or confirm) that the asset is not needed to provide a minimum level of basic municipal service; and

(b) consider the fair market and economic and community value to be received in exchange for the asset.

All transfers or disposals should be fair, equitable, transparent, competitive and consistent with the SCM policy of the municipality. This is however not applied in the case where the capital asset forms part of the appointment of a service provider to perform a municipal or commercial service in terms of regulation 12(2), refer to 10.2.5 of this policy).



SCM Regulation 40 states that:

(a) immovable property may be sold only at market related prices except when the public interest or plight of the poor demands otherwise; and

(b) movable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality, etc.

In the case where the bids are well in excess of the fair market value or any other valuation method used by the municipality, the competitive process relies on the AO

and bid committee to make a decision. Compensation received should be at the most advantageous to the municipality.

10.2.2 Not considered a high value capital asset

In the case where the asset is not considered to be high value, and the total value of asset transactions are not more than the 5% threshold value, as stated in 9.2 above, the municipal Council must follow the same considerations at a meeting open to the public as in the case of a high value capital asset transfer or disposal in terms of section 14(2) or 90(2) of the MFMA, as described in 10.2.1 above.

Such determinations are only necessary when the Council wishes to consider the transfer or disposal of the asset. It may resolve not to go ahead with the transfer or disposal without the need for a meeting open to the public.

If the asset is considered needed to provide a minimum level of basic municipal service, then that asset **cannot** be transferred or disposed of (regulations 5(1)(b), MFMA sections 14(2) and 90(2)).

10.2.3 Mandatory considerations

During the public meeting, before approving *in-principle* to either retain, transfer or dispose of the asset, the Council must first consider the following factors (regulation 5(1)(b) & 7), irrespective of whether a high value capital asset or not is under consideration:

- whether it may need the asset at a later date;
- expected gain or loss on transfer or disposal;
- compensation for the asset and if it will result in a cost or benefit;
- management of any risk;
- impact on its credit rating and ability to raise further borrowings in the future;
- limitations or conditions attached to the asset and the consequences of any potential non-compliance of those;
- cost of the proposed transfer or disposal;
- transfer of any liabilities and reserves associated with the capital asset;
- stakeholder comments and recommendations;



- the impact on its own strategic, legal and economic interests; and
- compliance with legislative regime applicable to the proposed transfer or disposal.

10.2.4 Apply discretionary conditions to the transfer or disposal of a non-exempted capital asset

When the Council provides an *in-principle* decision that a non-exempted capital asset may be transferred or disposed of (irrespective of whether the transaction involves a high value capital asset or not), the Council *may impose* conditions on the transfer or disposal, including conditions to specify *(regulation 11)*:

- the way in which the asset is to be sold or disposed of (within the framework set by the SCM regulations);
- a floor price or minimum compensation;
- whether the asset can be transferred or disposed of for less than fair market value (subject to the Council first considering the regulation 13(2) criteria); and
- a framework in which direct negotiations with another person may apply, if relevant.

10.2.5 Transfer or disposal of the asset

The MFMA requires the actual transfer or disposal to be fair equitable, transparent, competitive and consistent with the SCM Regulations. Council only has an oversight role in this process to ensure that Council policy are implemented and no Councillor of any municipality may be a member of a municipal bid committee or any other committee evaluating or approving tenders, quotations, contracts or other bids or attend any such meeting as an observer. (Refer MFMA section 117).

Once Council has approved the transfer or disposal, the municipality may commence proceedings to transfer or dispose of the asset – irrespective of the value of the asset or whether it is to be transferred to a private sector party or an organ of state, can only be done in accordance with its SCM policy.



In terms of regulation 12(2), there are two exceptions to the requirement that the actual transfer or disposal of the non-exempted capital asset be done in terms of a competitive process:

- when a municipality undertakes a review of service delivery mechanisms in terms of Chapter 8 of the MSA and a private sector party is selected; and
- when a municipality appoints a private sector party or organ of state to perform a commercial.

In these cases, provided that a competitive bidding process is used to appoint the service provider, a municipality may transfer the asset as part of the appointment of the service provider and negotiate directly with the selected bidder (regulation 12(3)).

10.2.6 Compensation payable

Compensation payable to a municipality for a capital asset in terms of the ATR must always be in line with the disposal management system, see SCM regulation 40 stated in 10.1.2 above.

If the transfer is the result of the transfer of a commercial service or the sale of immovable property such as land or buildings then compensation must reflect fair market value (regulation 13(1), SCM regulation 40(2)).

If movable assets such as plant or equipment are sold, they must be sold at a price most advantageous to the municipality or entity by way of written quotes, competitive bidding or auction or at market related prices (SCM regulation 40(2)).

Once the municipality received compensation relating to the transfer or disposal, the proceeds must be used to discharge any borrowings against the asset at its redemption date or at another date agreed between the municipality and the lender *(regulation 16)*.

Alternatively, the municipality may seek to negotiate with the private sector party or organ of state to which the asset is to be transferred, to take over any borrowings

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made against the asset as part of the compensation payable, subject to the agreement of the lender.

This effectively means that any liability for borrowings taken out for an asset is removed once the municipality no longer has ownership of the asset. This precludes a municipality from having to service a debt for an asset it no longer owns.

10.2.7 Finalise the asset transfer or disposal agreement

In accordance with regulation 17, a municipality may only transfer or dispose non-exempted capital assets approved for transfer or disposal, by way of a written agreement between the municipality and either private sector party or organ of state. The agreement must include the following:

- term and conditions of the transfer;
- details of the capital and subsidiary assets and liabilities to be transferred;
- compensation to be paid and the terms and conditions for payment; and
- the effective date in which risk and accountability for the assets are to be transferred.

10.3 Exempted capital assets

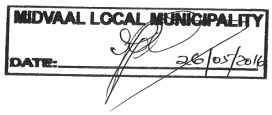
10.3.1 Considerations prior to the proposed transfer or disposal

The following considerations should be taken into account:

(a) Identify and distinguish all assets, staff and borrowings associated with the asset identified for transfer or disposal (regulations 23 and 26(1));

(b) Consider staff and staff liabilities associated with the assets identified to be transferred (regulation 27); and

(c) Whether the transfer is to another organ of state and circumstances of the transfer (regulations 20, refer to 9.3 above).



10.3.2 Mandatory conditions

Municipal capital assets needed to provide a minimum level of basic municipal services can only be transferred to an organ of state and in the circumstances

provided for in regulation 20, refer to 9.3 above, subject thereto that the transferee (organ of state) demonstrated its ability to adequately maintain and safeguard the asset.

Under these circumstances, the municipality must impose certain mandatory legislated conditions on the transfer and ensure that the transfer documentation contains these conditions.

Conditions that must be included are (regulation 24):

- that ownership of the asset must immediately revert back to the municipality if the organ of state receiving the asset (the transferee) ceases or is unable to render the service; and
- that the transferee cannot without the written approval of the municipality, transfer, dispose, grant a right of use or encumber that asset in any way.

These conditions must also apply to any replacement, upgrade or improvements to the original asset (regulation 24(1), (3) and (4)).

10.3.3 Based on the circumstances of the transfer, the appropriate conditions will apply

(a) Transfer arising from a review of service delivery mechanisms by a municipality

If the asset is needed to provide a minimum level of basic municipal service, the municipality must ensure it receives the required assurances and imposes the necessary conditions, refer to 10.3.2 above, to ensure that the asset will be adequately maintained and appropriately safeguarded (regulation 24).

In all circumstances the municipality is responsible to ensure that the transfer or disposal will result in the continuance of the service to at least the same or better level than would otherwise have been provided by the municipality had it not transferred or disposed the asset (regulation 22(3)).



The municipality may agree with the organ of state to transfer all capital and subsidiary assets that are essential to the performance of that service which in addition to all movable and immovable assets including intangible assets, receivables, investments and cash equal to the difference between the assets and liabilities of that particular service as well as any reserve funds (regulation 25).

Borrowings or other amounts owing by the municipality associated with the service must also be transferred (regulation 26(2)).

In the case where the transfer gives rise to the transfer of staff associated with that service, the staff transfer must be done in accordance with applicable labour legislation and legislation regulating the transfer of liabilities associated with such staff if applicable – such liabilities may include leave entitlements, medical, post-retirement liabilities and other staff liabilities (regulation 27).

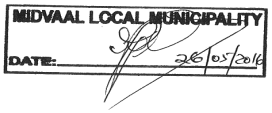
(b) Transfer arising from a re-organization of powers and functions between a municipality and its municipal entity

Asset transfers resulting from a re-organization of powers and functions between a municipality and its municipal entity are treated in a similar manner to those transfers resulting from a municipality's full review of service delivery mechanisms in terms of Chapter 8 of the MSA, described in scenario (a) above.

Transfers resulting from a re-organisation of powers and functions between a municipality and its entity, will generally be regarded as being limited to asset transfers to parties owned by the municipality in a closed system of control.

Regulation 22(3) relating to continuity of service is not relevant in this instance, as this is implicit in the conduct of all powers, functions and services within the municipality.

Regulations 25 and 26(2), relating to the transfer of subsidiary assets and borrowings are not applicable to these transfers – the municipality must manage this



process in its own manner provided that it adheres to the principles in the regulations and other relevant legislation. Regulation 27 concerning staff transfers and liabilities associated with such staff remain relevant.

(c) Transfer arising from the assignment of a municipality's powers or functions to another organ of state

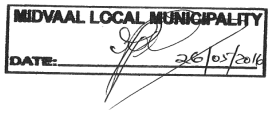
Asset transfers deriving from the assignment of certain municipal powers or functions to another organ of state, as a result of national legislation or in terms of a power contained in national legislation, are treated quite differently from the previous two scenarios.

Such transfers include situations such as the re-alignment of municipal boundaries or adding or taking away certain powers and functions of a municipality. This is normally done through national legislation such as the MSA or Municipal Demarcation Act (MDA) and supported by certain provincial legislation.

Regulation 24 conditions and assurance and regulations 22(3), described in scenario (a) above, are not relevant in this scenario, even if the transfer involves assets required to provide a minimum level of basic municipal services, as the transfer is initiated by the national government through legislation. It is anticipated that these factors were considered by the national department and the protection and service continuity will become the responsibility of the transferee (organ of state that is to receive the service).

Regulations 25, 26(2) and 27, refer to scenario (a) above, relating to subsidiary assets, borrowings and staff are applicable to these transfers may all be considered.

In the case where the asset transfer is a result of national legislation, thus an initiative of national government, a public participation process is not necessary. Therefore the provisions of regulation 22(1) are not relevant.



(d) Transfer of municipal land or housing for the poor in terms of the national or provincial policy

If a national or provincial policy on housing necessitates the transfer of municipal housing or land to a national or provincial organ of state for the poor, the provisions of regulations 22, 24, 25, 27 and 31 do not apply. As the transfer is limited to specific capital assets i.e. municipal housing and land, regulations that are pertinent to the transfer of a municipal service, power or function are no longer relevant, scenarios (a), (b) and (c) above.

The transfer of borrowings associated with the municipal land or housing will still apply to these transfers (regulation 26(1)).

(e) Transfer required or permitted by national legislation

Certain transfers will be the result of national legislation that specifies the conditions of the transfer, unlike transfer described in scenarios (a), (b) and (c) above where the transfer conditions are not stipulated.

In this scenario, the same conditions attached to the transfer of municipal land and housing for the poor, described in scenario (d) above, will be applicable.

(f) Other transfers to organs of state

A capital asset may be transferred to any organ of state in any other circumstances not referred to in the scenarios above, provided that it was determined that the asset is not needed to provide a minimum level of basic municipal service and is surplus to the requirements of the municipality by the municipal Council.

In these situations, only the requirements of regulation 26(1) relating to borrowings associated with the capital asset are relevant. The municipality may directly negotiate the compensation to be paid with the neighbouring municipality.



The municipality must still properly identify and distinguish the assets (and staff if relevant) proposed to be transferred from other assets (and staff) of the municipality as required by regulation 23.

10.3.4 Compensation payable

Council should decide what is in the best interest of the municipality in the particular circumstances, taking into account the value the asset has for the municipality, any liabilities attached to it, etc. It is not necessarily a requirement that compensation is actually paid. Asset and liability values should be determined in accordance with the methods, refer to section 11 Valuation, below.

As the disposal management system of the municipality is not applicable to exempted transfers to organs of state, a municipality may choose to negotiate with the transferee the amount of compensation payable, subject to certain limitations on transfers for less than fair market value contemplated in regulation 20(1)(f), refer to 9.3 above. The amount of compensation payable and the terms and conditions for payment must be set out in the transfer agreement (regulation 30), refer to 10.3.5 below.

If the transfer is the result of any other transfer not contemplated in regulation 20(1)(a) to (e), refer to 9.3 above, for instance when a municipality chooses to sell or donate an exempted capital asset which is not required to provide a minimum level of basic municipal service and is surplus to requirements, to another organ of state for less than fair market value, it may only do so if the municipality takes into account the following matters as per regulation 20(1)(f)(ii):

- whether the capital asset may be required for the municipality at a later date;
- the expected loss or gain that is expected to result from the proposed transfer;
- the extent to which any compensation to be received in respect of the proposed transfer will result in a significant economic or financial cost or benefit for the municipality;

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- the risk and rewards associated with the operation or control of the capital asset that is to be transferred in relation to the interest of the municipality;
- the effect that the proposed transfer will have on the ability of the municipality to raise long-term or short-term borrowings in the future;
- any limitations or conditions attached to the capital asset of the transfer of the asset, and the consequences of any potential non-compliance with those conditions;
- the estimated cost of the proposed transfer;
- the transfer of any reserve funds associated with the capital asset;
- the interests of any affected organ of state, the municipality's own strategic, legal and economic interests and the interests of the local community; and
- compliance with the legislative regime applicable to the proposed transfer.



10.3.5 Finalise asset transfer agreement

Before entering into the transfer agreement, the organ of state to whom the asset will be transferred must undertake and document an exercise in due diligence on the assets and liabilities to be transferred. The results of the due diligence must be taken into account in any transfer decision to be made by the organ of state (regulation 32).

All exempted capital asset transfers may only take place by way of a written transfer agreement, signed by both parties and must include the following:

- the terms and conditions of the transfer;
- details of the capital and subsidiary assets and liabilities to be transferred (including valuation details and evidence to support the valuation, encumbrances, servitudes and rights of access requirements);
- compensation to be paid (if any) and the terms and conditions for payment;
- the effective date in which risk and accountability are to be transferred;
- details of any staff affected by the transfer – including details of staff that may be available to the organ of state on a temporary or defined basis, together with the compensation payable for such staff and any financial risk exposure to the municipality;

- if billing, information technology or other administrative systems are to be shared between the parties, the basis of that shared arrangement and any financial risk exposure to the municipality must also be defined and recorded; and
- where an asset is to be used by both the municipality and the organ of state, the basis of how the asset is to be shared as well as how the costs and benefits of the shared asset will be apportioned between the parties.

The transfer agreement must contain a separate clause that states that the transfer was affected on the basis of transfer of exempted capital assets as per the ATR, and that those provisions form part of the agreement (regulation 30(1) and (2)).

In the case of a transfer that emanates from a review of service delivery mechanisms when an organ of state is preferred, the transfer agreement must include provision for contract termination in case of non- or underperformance, dispute resolution and periodic review. It must also provide assurances that the organ of state is able to maintain and safeguard the asset.

The agreement may contain conditions imposed by the municipality that limit or restrict the use or subsequent transfer of the asset, and the extent that the asset may be used to provide security over any borrowings taken out by the organ of state. Such conditions may also be incorporated into the service delivery agreement (regulation 30(3)).



11. VALUATION

11.1 Valuation of assets

When a transfer or disposal of a capital asset is considered, the value of the asset should be determined in accordance with the applicable GRAP standards.

In the absence of guidelines through GRAP, any of the following valuation methods must be used:

- **depreciated replacement cost (DRC)**: this is the cost to replace the asset less depreciation to take account of the age and condition of the asset;
- **fair market value**: this is the value that would be agreed between a knowledgeable and willing buyer and a knowledgeable and willing seller;
- **historical cost, adjusted for depreciation and impairment**: this is the original purchase price less adjustments for depreciation and impairment;
- **realisable value:** this is the amount that could be obtained from the transfer less any transfer and completion costs.

11.2 Valuation of liabilities

When a liability specifically associated is to be transferred or disposed asset, the value of the liability must also be determined in accordance with the applicable GRAP standard the municipality applies in preparing its annual financial statements. Such calculations are only necessary where borrowings are transferred or disposed in terms of *exempted* capital asset transfers or disposals to other organs of state in the circumstances described in 9.3.

In the absence of guidelines through GRAP, any of the following valuation methods must be used:

- **settlement value**: the amount that will be paid or the value of the service that will be provided to settle the liability; or
- **net present value**: the value after discounting a future settlement value to a present value.



12. CALCULATION OF PROFIT AND LOSS ON DISPOSAL

Gain on disposal of asset (if proceeds are greater than carrying value)

Asset (cost)			
		Profit / loss	xx

Accumulated depreciation			
Profit / loss	xx		

Profit / Loss			
Asset (cost)	xx	Acc. Depr.	xx
Gain (P/L)	xx	Bank	xx

Bank / Debtors			
Profit / loss	xx		

Loss on disposal of asset (if proceeds are less than carrying value)

Asset (cost)			
		Profit / loss	xx

Accumulated depreciation			
Profit / loss	xx		

Profit / Loss			
Asset (cost)	xx	Acc. Depr.	xx
Bank	xx	Loss (P/L)	xx

Bank / Debtors			
		Profit / loss	xx

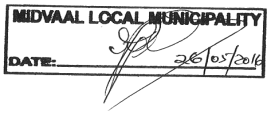


13. POLICY IMPLEMENTATION

The policy will be effective as from 1 July 2016.



ANNEXURE "X"



BUDGET IMPLEMENTATION AND MONITORING POLICY

2016/2017 FINANCIAL YEAR



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ABBREVIATIONS

MLM	MIDVAAL LOCAL MUNICIPALITY
AO	Accounting Officer
ASB	Accounting Standards Board
CFO	Chief Financial Officer
HOD	Head of Department (Senior Manager)
IDP	Integrated Development Plan
MBRR	Municipal Budget and Reporting Regulations, 2008
MFMA	Municipal Finance Management Act
MTREF	Medium Term Revenue and Expenditure Framework
SCM	Supply Chain Management
VAT	Value Added Tax



1. PURPOSE OF THIS DOCUMENT

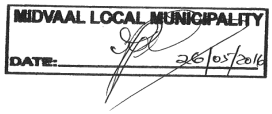
1.1 The objective of the budget policy is to set out:

(a) The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget (MTREF);

(b) The responsibilities of the mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget;

(c) To control and inform the basis, format and information included in the Budget documentation; and

(d) To establish and maintain procedures to ensure adherence to the Municipality's IDP review and budget processes.



2. DEFINITIONS

In this Budget Implementation Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003), has the meaning so assigned, and:

"Accounting Officer"- means the Municipal Manager;

"Allocation", means-

- a municipality's share of the local government's equitable share referred to in section 214(l) (a) of the Constitution;
- an allocation of money to a municipality in terms of section 214(1) (c) of the Constitution;
- an allocation of money to a municipality in terms of a provincial budget; or
- any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;



"Approved budget," means an annual budget-

- approved by a municipal council, or
- includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

"Basic Municipal Service" means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

- "Budget-related Policy" means a policy of a municipality affecting or affected by the annual budget of the municipality, including-
- the tariffs policy, which the municipality must adopt in terms of section 74 of the Municipal Systems Act;

- the rates policy which the municipality must adopt in terms of legislation regulating municipal property rates; or
- the credit control and debt collection policy, which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

"Budget transfer" means transfer of funding within a function / vote.

"Budget Year" means the financial year of the municipality for which an annual budget is to be approved in terms of section 16(1) of the MFMA;

"chief financial officer" means a person designated in terms of section 80(2) (a) of the MFMA;

"councillor" means a member of a municipal council;

"creditor", means a person to whom money is owed by the municipality;

"current year" means the financial year, which has already commenced, but not yet ended;

"delegation", in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

"financial recovery plan" means a plan prepared in terms of section 141 of the MFMA;

"financial statements", means statements consisting of at least-

- a statement of financial position;
- a statement of financial performance;
- a cash-flow statement;
- any other statements that may be prescribed; and
- any notes to these statements;



"financial year" means a twelve months period commencing on 1 July and ending on 30 June each year;

"financing agreement" includes any loan agreement, lease, and instalment purchase contract or hire purchase arrangement under which a municipality undertakes to repay a long-term debt over a period of time;

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"irregular expenditure", means-

- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of section 170 of the MFMA;
- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

"investment", in relation to funds of a municipality, means-

- the placing on deposit of funds of a municipality with a financial institution; or
- the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

"lender", means a person who provides debt finance to a municipality;

"**local community**" has the meaning assigned to it in section 1 of the Municipal Systems Act;

“long-term debt" means debt repayable over a period exceeding one year;

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"Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

"mayor" means the councillor elected as the mayor of the municipality in terms of section 55 of the Municipal Structures Act;

"municipal council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

"municipal debt instrument" means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including dematerialised or electronic evidence of indebtedness intended to be used in trade;

"municipality"-

- when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or
- when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

"accounting officer" means a person appointed in terms of section 82(l) (a) or (b) of the Municipal Structures Act;

"municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"municipal tariff" means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

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"municipal tax" means property rates or other taxes, levies or duties that a municipality may impose;

"National Treasury" means the National Treasury established by section 5 of the Public Finance Management Act;

"official", means-

- an employee of a municipality;
- a person seconded to a municipality to work as a member of the staff of the municipality or
- a person contracted by a municipality to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

"overspending"-

- means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;
- in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
- in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"past financial year" means the financial year preceding the current year;

"quarter" means any of the following periods in a financial year:

- 1 July to 30 September;
- 1 October to 31 December;
- 1 January to 31 March; or
- 1 April to 30 June;

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"service delivery and budget implementation plan" means a detailed plan approved by the mayor of a municipality in terms of section 53(l)(c)(ii) of the MFMA for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- projections for each month of-
- revenue to be collected, by source; and
- operational and capital expenditure, by vote;
- service delivery targets and performance indicators for each quarter; and
- capital budget broken down per ward
- any other matters that may be prescribed, and includes any revisions of such plan by the mayor in terms of section 54(I) of the MFMA.

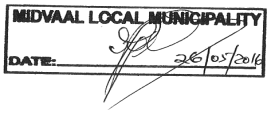
"short-term debt" means debt repayable over a period not exceeding one year;

"standards of generally recognised accounting practice," means an accounting practice complying with standards applicable to municipalities or municipal entities as determined by the Accounting Standards Board;

"unauthorised expenditure", means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes-

- overspending of the total amount appropriated in the municipality's approved budget;
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (ii), (iii) or (iv) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with the MFMA

"virement" means transfer of funds between functions / votes.



"vote" means-

- one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

- which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

In this document unless the context otherwise indicates, words and expressions denoting the singular shall include the plural and vice versa, words and expressions denoting the male sex shall include the female sex and vice versa and reference to a natural person shall include a legal person and vice versa.



3. BUDGETING PRINCIPLES

The municipality shall not budget for a deficit and should also ensure that revenue projections in the budget are realistic taking into account actual collection levels.

Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.

Municipality shall prepare a multi-year budget (three year) – medium term revenue and expenditure framework (MTREF)) and that be reviewed annually and approved by Council.



4. BUDGETING PROCESS

4.1 **Planning** for the preparation of the budget

4.1.1 The Accounting Officer with the assistance of the Chief Financial Officer and the Executive Director Development & Planning shall draft the IDP process plan as well as the budget timetable for the municipality for the ensuing financial year.

4.1.2 The mayor shall table the IDP process plan as well as the budget timetable to Council by 31 August each year for approval (10 months before the start of the next budget year).

4.1.3 IDP process plan as well as the budget timetable shall indicate the key deadlines for the review of the IDP as well as the preparation of the medium term revenue and expenditure framework (MTREF) budget and the revision of the annual budget. Such target dates shall follow the prescriptions of the Municipal Finance Management Act as well as the guidelines set by National Treasury.

4.1.4 The mayor shall convene a strategic workshop with the senior managers in order to determine the IDP priorities which will form the basis for the preparation of the MTREF budget taking into account the financial and political pressures facing the municipality. The mayor shall table the IDP priorities with the draft budget to Council.

4.1.5 The Mayor shall table the Draft IDP and MTREF budget to council by 31 March (90 days before the start of the new budget year) together with the draft resolutions and budget related policies (policies on tariff setting, credit control, debt collection, indigents, investment and cash management, borrowings, etc.).

4.1.6 The Chief Financial Officer and senior managers undertake the technical preparation of the budget including:-

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4.1.6.1 Review past performance;

4.1.6.2 Prepare initial preview assumptions;

4.1.6.3 Analyse past revenue trends and develop initial projections;

4.1.6.4 Prepare the IDP and make necessary revisions;

4.1.6.5 Prepare initial budget scenarios:-

(a) The budget must be in the prescribed format, and must be divided into capital and operating budget.

(b) The budget must reflect the realistically expected revenues and expenditure by major source for the budget year concerned; and

(c) Estimated revenue and expenditure by vote for the budget year; and

4.1.7 In terms of the MFMA Budget and Reporting Regulations, the Mayor must establish a budget steering committee to provide technical assistance to him / her in discharging his / her responsibilities set out in section 53 of the MFMA.

The minimum membership requirements of a budget steering committee as per MFMA are the following:

- Councillor responsible for financial matters
- Municipal Manager
- Chief Financial Officer
- Senior Managers responsible for at least the three largest votes in the municipality
- The Manager responsible for Budgeting
- The Manager responsible for Planning
- Any Technical Experts on Infrastructure

The Mayor will, on an annual basis, establish a steering committee.

Annexure A provides an outline of the budget activities, timeframes and responsibilities.

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4.2 Public participation process

4.2.1 During the consultation process administration should consult with political executive; and

4.2.2 Immediately after the draft annual budget has been tabled, the municipality must convene hearings on the draft budget in April and invite the public and stakeholder organisations, to make representation at the council hearings and to submit comments in response to the draft budget.

4.3 Approval of the budget

4.3.1 Council shall consider the next medium term expenditure framework budget for approval not later than 31 May (30 days before the start of the budget year);

4.3.2 The council resolution, must contain budget policies and performance measures be adopted; and

4.3.3 Should the municipality fail to approve the budget before the start of the budget year, the mayor must inform the MEC for Finance that the budget has not been approved in terms of Section 53(2) of the MFMA.

4.4 Publication of the budget

4.4.1 Within 10 working days after the draft annual budget has been tabled, the Deputy Municipal Manager / Chief Financial Officer must post the budget and other budget-related documentation onto the municipal website so that it is accessible to the public as well as send hard copies to National and Provincial Treasury; and

4.4.2 The Deputy Municipal Manager / Chief Financial Officer must within 10 working days submit the approved budget in both printed and electronic formats to the National Treasury, the Provincial Treasury as well as post it on the municipal website.

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5. CONTENTS OF THE BUDGET

The budget consist of the following key elements:

5.1 Mayor's Report

5.2 Council Resolutions

5.3 The Council approves and adopts: -

5.3.1 Budget set out in various tables;
5.3.2 by standard classification;
5.3.3 by municipal vote;
5.3.4 by source and expenditure by type;
5.3.5 Policies; and
5.3.6 Tariffs.

5.4 Executive Summary

5.4.1 Operating Revenue Framework

5.4.1.1 Property Rates ;
5.4.1.2 Sale of Water and Impact of Tariff Increases;
5.4.1.3 Sale of Electricity and Impact of Tariff Increases;
5.4.1.4 Sanitation and Impact of Tariff Increases;
5.4.1.5 Waste Removal and Impact of Tariff Increases; and
5.4.1.6 Overall impact of tariff increases on households.

5.4.2 Operating Expenditure Framework

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5.4.2.1 Main operational expenditure categories;
5.4.2.2 Priority areas i.e. repairs and maintenance; and
5.4.2.3 Free Basic Services: Basic Social Services Package.

5.4.3 Capital expenditure

5.4.3.1 IDP Reference
5.4.3.2 Highlighted projects where major investment in Capex is made
5.4.3.3 Future operational cost of new infrastructure

5.5 Supporting Documentation

5.5.1 Budget Process Overview

5.5.1.1 IDP and Service Delivery and Budget Implementation Plan
5.5.1.2 Financial Modelling and Key Planning Drivers
5.5.1.3 Community Consultation
5.5.1.4 Overview of alignment of annual budget with IDP

5.5.2 Measurable performance objectives and indicators

5.5.3 Overview of budget related-policies

5.5.4 Monthly revenue cash flow projections by month

5.5.5 IDP amendments

5.5.6 Amendments to Budget related policies

5.5.7 Details of investments

5.5.8 Municipal entities – new and existing

5.5.9 Proposed service delivery agreements



5.5.10 Grants to external bodies

5.5.11 Contracts having future budgetary implications

5.5.12 Capital expenditure details

5.5.13 Legislation compliance status

5.5.14 Salary, allowances and benefits of:

5.5.14.1 Councillors
5.5.14.2 MM, CFO and senior managers

5.5.15 Overview of budget assumptions

5.5.15.1 External factors
5.5.15.2 General inflation outlook and its impact on the municipal activities
5.5.15.3 Credit rating outlook
5.5.15.4 Interest rates for borrowing and investment of funds
5.5.15.5 Collection rate for revenue services
5.5.15.6 Growth or decline in tax base of the municipality
5.5.15.7 Salary increases
5.5.15.8 Impact of national, provincial and local policies
5.5.15.9 Ability of the municipality to spend and deliver on the programmes; and

5.5.16 Municipal manager's quality certificate



6. OPERATING BUDGET

6.1 The municipality shall budget in each annual and adjustments budget for the contribution to:

6.1.1 provision for accrued leave entitlements equal to 100% of the accrued leave

6.1.2 provision for bad debts in accordance with its collection rates

6.1.3 provision for the obsolescence and deterioration of stock

6.1.4 Depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate.

6.1.5 A sufficient proportion of the operating budget component of each annual and adjustments budget shall be set aside for maintenance in accordance with the asset maintenance plans of the Municipalities.

6.2 When considering the draft annual budget, council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

6.3 The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts.

6.4 The operating budget shall reflect the impact of the capital component on:

6.4.1 depreciation charges

6.4.2 repairs and maintenance expenses

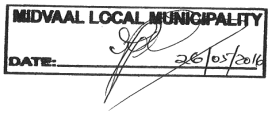
6.4.3 interest payable on external borrowings

6.4.4 other operating expenses.

6.5 The chief financial officer shall ensure that the cost of indigency relief is separately reflected in the appropriate votes.

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7. CAPITAL BUDGET



7.1 Expenditure of a project shall be included in the capital budget if it meets the asset definition and has a useful life in excess of one year.

7.2 Vehicle replacement shall be done in terms of Council's vehicle replacement policy. The budget for vehicles shall distinguish between replacement and new vehicles. No globular amounts shall be budgeted for vehicle acquisition.

7.3 A municipality may spend money on a capital project only if the money for the project has been appropriated in the capital budget.

7.4 The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and has not been committed for other purposes.

7.5 Before approving a capital project, the Council must consider:

7.5.1 the projected cost of the project over all the ensuing financial years until the project becomes operational,

7.5.2 future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on operating budget (i.e. on property rates and service tariffs).

7.5.3 the impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans,

7.5.4 depreciation of fixed assets,

7.5.5 maintenance of fixed assets, and

7.5.6 any other ordinary operational expenses associated with any item on such capital budget.

7.6 Council shall approve the annual or adjustment capital budget only if it has been properly balanced and fully funded.

8. FUNDING OF THE BUDGET

8.1 Operational Budget

The operational budget can only be funded from –

8.1.1 Realistically expected revenues.

8.1.1.1 Based on collection levels to date

8.1.1.2 Actual revenue collected in previous financial years

8.1.2 Uncommitted accumulated surpluses to the extent that the surpluses are cash backed.

8.2 Capital Budget



8.2.1 Revenue or Surplus

8.2.1.1 If any project is to be financed from revenue this financing must be included in the cash budget to raise sufficient cash for the expenditure.

8.2.1.2 If the project is to be financed from surplus there must be sufficient cash available at time of execution of the project.

8.2.2 External loans

8.2.2.1 External loans can be raised only if it is linked to the financing of an asset;

8.2.2.2 A capital project to be financed from an external loan can only be included in the budget if the loan has been secured or if can be reasonably assumed as being secured;

8.2.2.3 The loan redemption period should not exceed the estimated life expectancy of the asset. If this happens the interest payable on the excess redemption period shall be declared as fruitless expenditure;

8.2.2.4 Interest payable on external loans shall be included as a cost in the expenditure budget;

8.2.2.5 Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.

8.2.3 Capital Replacement Reserve (CRR)

8.2.3.1 Council shall establish a CRR for the purpose of financing capital projects and the acquisition of assets. Such reserve shall be established from the following sources of revenue:

- unappropriated cash-backed surpluses to the extent that such surpluses are not required for operational purposes;
- additional amounts appropriated as contributions in each annual or adjustments budget; and
- Sale of land and profit or loss on the sale of assets.

8.2.3.2 Before any asset can be financed from the CRR the financing must be available within the reserve and available as cash as this fund must be cash backed;

8.2.3.3 If there is insufficient cash available to fund the CRR this reserve fund must then be adjusted to equal the available cash;

8.2.3.4 Transfers to the CRR must be budgeted for in the cash budget;

8.2.4 Grant Funding

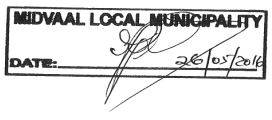
8.2.4.1 Non capital expenditure funded from grants

- must be budgeted for as part of the expenditure budget;

8.2.4.2 Capital expenditure must be budgeted for in the capital budget;

8.2.4.3 Interest earned on investments of Conditional Grant Funding shall be capitalised if the conditions state that interest should accumulate in the fund. If there is no condition stated the interest can then be allocated directly to the revenue accounts.

8.2.4.4 Grant funding does not need to be cash backed at the time of budget approval, but cash should be secured before spending can take place.



8.3 Unspent Funds / Roll over of Budget



8.3.1 The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for funds relating to capital expenditure.

8.3.2 Only unspent grant (if the conditions for such grant funding allows that) or loan funded capital budget may be rolled over to the next budget year.

8.3.3 Conditions of the grant fund shall be taken into account in applying for such roll over of funds.

8.3.4 In order to apply for a rollover of unspent conditional grants the following must be submitted to National Treasury:

8.3.4.1 Municipalities must submit their June conditional grant expenditure reports according to section 71 of MFMA reflecting all accrued expenditure on conditional grants;

8.3.4.2 Submit the pre-audited AFS indicating the portion of each national conditional allocation it received which remained unspent as at 30 June;

8.3.4.3 Formal letter addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 21(2) of the of DoRA

8.3.4.4 Motivation of Commitment:

(a) Evidence that work on each of the projects has commenced, namely either of the following:
- Proof that the project tender was published and the period for tender submissions closed before 30 June; or
- Proof that a contract for delivery of the project was signed before 30 June.

(b) A progress report on the state of implementation of each of the projects;

(c) The amount of funds committed to each project, and the conditional allocation from which the funds come;

(d) An indication of the time-period within which the funds are to be spent.

8.3.5 Adjustments to the rolled over budget shall be done during the 1st Adjustments budget in the new financial year after taking into account expenditure up to the end of the previous financial year.

8.3.6 No funding for projects funded from the Capital Replacement Reserve shall be rolled over to the next budget year except in cases where a commitment has been made 90 days (30 March each year) prior the end of that particular financial year.

8.3.7 No unspent operating budget shall be rolled over to the next budget year



9. VIREMENTS

Virements represents a flexible mechanism to affect budgetary amendments within a municipal financial year, and is the major mechanism to align and take corrective (financial / budgetary) action within a Directorate (Vote) or functional area during a financial year.

9.1 Virement procedure requirements and restrictions

9.1.1 In order for a “vote” to transfer funds from one cost element, operating or capital project to another cost element, operating or capital project, a saving has to be identified within the monetary limitations of an identified cost element, operating or capital project allocations on the respective budgets.

9.1.2 Sufficient, budgetary provision should be available within the “giving” vote’s cost element or capital project concerned to give effect to the budgetary transfer (virement). In addition, the transferring function must clearly indicate to which cost element operating, or capital project the budget provision will be transferred to and provide a clear motivation for the transfer.

9.1.3 Any budgetary amendment of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered for budgetary adoption via an Adjustments Budget (per MFMA Section 28).

9.1.4 In terms of Section 17 of the MFMA a Municipality’s budget is divided into an operating and capital budget and consequently no virements are permitted between Operating and Capital Budgets other than through an Adjustments Budget.

9.1.5 A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years (MFMA Sections 19 and 21).

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9.1.6 Virements resulting in adjustments to the approved SDBIP need to be submitted with an Adjustments Budget to the Council with revised targets and indicators for approval. (MFMA Circular 13).

9.1.7 No virement may commit the Municipality to increase recurrent expenditure, which commits the Council's resources in the following financial year, without the prior approval of the Council. This refers to expenditures such as entering into multi-year lease or rental agreements for the leasing of vehicles, photo copiers or fax machines.

9.1.8 No virement may be made to cover/ allow for unauthorised, irregular or fruitless and wasteful expenditure (MFMA Section 32).

9.1.9 All virements should be approved in line with the Council's System of delegations.



9.2 Operating and Capital Budget Virements

9.2.1 Virements from the following are not permitted: debt impairment, depreciation and revenue forgone;

9.2.2 Virements of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework must not be permitted.

9.2.3 Only virements between existing projects approved by Council and within the same vote will be permitted.

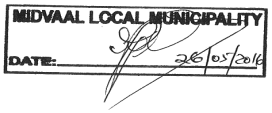
9.2.4 Motivations for virements between projects should clearly state the reason for the saving within the “giving” project, as well as the reason for the additional amount required.

9.2.5 No virements, of which the affect will be to add “new” projects onto the Capital Budget, will be allowed.

9.2.6 Virements in capital budget allocations are only permitted within funding sources.

9.3 Reporting

A monthly report, indicating all virements affected have to be compiled and submitted to Council for monitoring (as part of the section 71 report).



10. ADJUSTMENT BUDGET

The MFMA 28(2) recognises that there will be instances where unforeseen and unavoidable expenditure is required, as well as other circumstances which could necessitate the submission of an Adjustments Budget:

It is compulsory to prepare an adjustments budget:-

10.1 when there is an under collection of revenue

10.2 when a downwards adjustment of revenue and expenditure is required

The MFMA also recognises that a voluntary adjustment budget can be prepared as a result of the following:-

10.3 Over-collection of revenue – to support existing budgeted programmes (MFMA 28(2) (b) to be submitted after midyear performance assessment and before 28 February.

10.4 Unforeseen and unavoidable expenditure recommended by the Mayor (MFMA 28(2) (c) must be reported to Council at its next meeting and be included in adjustments budget within 60 days of expenditure being incurred.

10.5 May authorise the utilisation of projected savings in one vote (MFMA 28(2) (d) towards spending in another vote.

10.6 Under spending in prior financial year – if unforeseen (MFMA 28(2) (e) should be completed after year end but before 25 August.

10.7 Correct errors (MFMA 28(2) (f) to be submitted after midyear performance assessment and before 28 February.



10.8 To ratify unauthorised expenditure and any other expenditure within a prescribed framework in terms of Unauthorised Expenditure the Municipality may submit a Special Adjustments Budget when submitting the Annual Report for consideration.

10.9 When an adjustments budget is tabled, it must be accompanied by—

- an explanation how the adjustments budget affects the annual budget;
- a motivation of any material changes to the annual budget;
- an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
- any other supporting documentation that may be prescribed.

10.10 The Municipality may not change tax and tariffs unless in terms of a financial recovery plan.

10.11 Formats of adjustments budget

An adjustment budget and supporting documentation of a municipality must be in a the format specified in Schedule B of the MBRR and include all the required tables, charts and explanatory information, in view of any guidelines issued by National Treasury

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10.12 Funding of adjustment budgets

An adjustments budget of a municipality must be suitably funded. The supportive documentation to accompany an adjustments budget in terms of section 28(5) of the MFMA must contain an explanation of how the adjustments budget is funded.

10.13 Submission of tabled adjustments budgets

The municipal manager must comply with section28(7) of the MFMA together with section 22(b)(i) of the MFMA, within ten working days after mayor has tabled an adjustments budget in the municipal council. When submitting the tabled adjustments budget to National Treasury and relevant provincial treasury in terms of section 28(7) of the MFMA, municipal manager must submit in both printed and electronic format.

10.14 Approval of adjustments budgets

The municipal council must consider the full consequences, fiscal or otherwise, of the adjustments budget and supporting documentation. When approving an adjustments budget, the municipal council must consider and adopt separate resolutions dealing with each of the matters listed below:

10.14.1 Approval of the adjustment budget;

10.14.2 Approval of any adjustments permitted in terms of section 28(2) of the MFMA;

10.14.3 Approval of the transfer of funds to a separate bank account for purpose contemplated in section 12 of the MFMA;

10.14.4 Approval of revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan, if any, to correspond with the approval of the adjustments budget;

10.14.5 Approval of any amendments to budget related policies necessitated by the adjustments budget.

10.15 Quality Certification

When an adjustment budget and supporting documentation is tabled in council, made public or submitted to another organ of state, it must be accompanied by a quality certificate complying with Schedule B and signed by the municipal manager.

10.16 Publication of approved adjustment budgets

Within five working days after the municipal council has approved an adjustments budget, the municipal manager must in agreement with section 21(A) of the Municipal System Act make public that approved adjustments budget and supporting documentation.

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11. BUDGET IMPLEMENTATION

11.1 Monitoring

11.1.1 The accounting officer with the assistance of the chief financial officer and other senior managers is responsible for the implementation of the budget, and must take reasonable steps to ensure that:

- funds are spent in accordance with the budget;
- expenses are reduced if expected revenues are less than projected; and
- revenues and expenses are properly monitored.

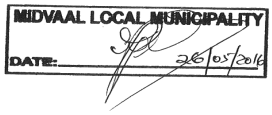
11.1.2 The Accounting officer with the assistance of the chief financial officer must prepare any adjustments budget when such budget is necessary and submit it to the Mayor for consideration and tabling to Council.

11.1.3 The Accounting officer must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

11.2 Reporting

11.2.1 Monthly budget statements

The accounting officer with the assistance of the chief financial officer must, not later than ten working days after the end of each calendar month, submit to the Mayor and Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.



This report must reflect the following:

- actual revenues per source, compared with budgeted revenues;
- actual expenses per vote, compared with budgeted expenses;
- actual capital expenditure per vote, compared with budgeted expenses;
- actual borrowings, compared with the borrowings envisaged to fund the capital budget;
- the amount of allocations received, compared with the budgeted amount;
- actual expenses against allocations, but excluding expenses in respect of the equitable share;

- explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;
- the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and
- projections of the revenues and expenses for the remainder of the financial year,
- The report to the National Treasury must be both in electronic format and in a signed written document

11.2.2 Quarterly reports

The Mayor must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality

11.2.3 Mid-year budget and performance assessment

The Accounting officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan in terms of Section 72 of the MFMA.

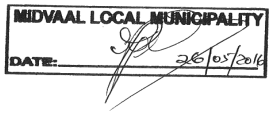
The Accounting Officer must then submit a report on such assessment to the Mayor by 25 January each year and to Council, Provincial Treasury and National Treasury.

The Accounting Officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

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12. APPROVAL AND EFFECTIVE DATE

The policy will be effective as from 1 July 2016.



13. POLICY AMENDMENT

The Budget Implementation and Monitoring Policy must be reviewed on an annual basis.



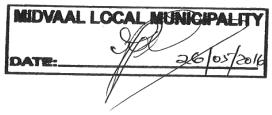
14. RELATIONSHIP WITH OTHER POLICIES

This policy needs to be read in conjunction with other relevant adopted policies of the municipality, including the following:

- Delegation of Powers;
- Funding and Reserves Policy;
- Long Term Financial Plan Policy;

15. POLICY IMPLEMENTATION

The policy will be effective as from 1 July 2016.



ANNEXURE A: BUDGET PROCESS TIMETABLE



TIMEFRAME	ACTIVITY	RESPONSIBILITY
1 November Year 1 – 10 December Year 1	Heads of Departments to prepare and submit first draft operating and capital budgets in line with the approved operational plans, budget guidelines and secured financing sources.	Heads of Departments
10 December Year 1 –	Revision of the current operational and capital budget.	CFO/ Heads of Departments
	Compilation of the MFMA Sec 72 Report and submission to the Executive Mayor.	AO/ CFO
	Approval of adjustments budget by Mayoral Committee.	AO/ CFO
	Approval of adjustments budget by Council.	AO/ Executive Mayor
10 December Year 1 – 21 January Year 2	Finance Department to consolidate and prepare the first draft capital and operating budget in the following formats:	CFO/Manager Accounting/Heads of Departments
	High level consolidated format;	
	Line item budget; and	
	Proposed Tariffs.	
	Evaluation of and discussions on first draft budget by Mayoral Committee in line with operational plans, budget guidelines and IDP.	AO/ CFO/ Heads of Departments
21 January Year 2 – 4 February Year 2	Finance Department to consolidate and prepare the second draft capital and operating budget.	CFO/Manager Accounting/Heads of Departments
	Evaluation of and discussions on second draft by Mayoral Committee.	AO/ CFO
7 February Year 2 – 14 February Year 2	Evaluation of and discussions on second draft by Portfolio Committees.	Chairpersons of Portfolio Committees/ Heads of Departments
14 February Year 2 – 4 March Year 2	Evaluation and discussions of proposals from Portfolio Committees by the Mayoral Committee.	AO/ CFO
4 March Year 2 – 11 March Year 2	Finance Department to consolidate and prepare the third draft capital and operating budget.	CFO/Manager Accounting/Heads of Departments
	Evaluation and finalisation of the draft MTREF operational and capital budgets by the Mayoral Committee.	AO/ CFO
11 March Year 2 – 31 March Year 2	Finance Department to consolidate and prepare the final draft capital and operating budgets.	CFO/Manager Accounting/Heads of Departments

TIMEFRAME	ACTIVITY	RESPONSIBILITY
	Tabling of final draft capital and operating budget to Council.	AO/ Executive Mayor
31 March Year 2 – 29 April Year 2	Consultation on final draft budget through formal meetings with all possible stakeholders.	Executive Mayor/
		AO/ CFO
29 April Year 2 – 13 May Year 2	Finance Department to consolidate and prepare the final draft capital and operating budgets.	CFO/Heads of Departments
	Evaluation of and discussions on final draft by Mayoral Committee.	AO/ CFO
13 May Year 2 – 31 May Year 2	Finance Department to consolidate and prepare the final capital and operating budgets.	CFO/Heads of Departments
	Adoption of budget by Council.	AO/ Executive Mayor
31 May Year 2 – 13 June Year 2	Finance Department to submit approved budget to Provincial Treasury and National Treasury.	CFO
31 May Year 2	Finance Department to finalise all preparations to ensure proper and timeous implementation of budget, including promulgation of tariffs	CFO
30 June Year 2	Municipal Manager to submit draft SDBIP's and draft performance agreements of all section 57 personnel to Executive Mayor – 14 July	AO
	Executive Mayor to approve SDBIP's and note performance agreements – 28 July	AO/ Executive Mayor



ANNEXURE "Y"

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

SUPPLY CHAIN MANAGEMENT
COMMODITY BASED PROCUREMENT POLICY

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
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COMMODITY BASED PROCUREMENT POLICY FOR THE MIDVAAL LOCAL MUNICIPALITY

1. BACKGROUND

Gauteng Provincial Government promotes targeted procurement in respect of designated commodities. The Midvaal Local Municipality is in favour of promoting commodity based procurement of goods and services from local manufacturer's and/or suppliers. The provincial designated commodities index list, as amended by GPG from time to time as well as additional commodities specific to Midvaal is used as the basis of procurement where practically implementable.

2. SECTORS IDENTIFIED FOR LOCAL PROCUREMENT

National Treasury, in collaboration with the Department of Trade and Industry, has identified various sectors and issued Circular 69 that prescribes the invitation and evaluation of bids based on the stipulated minimum threshold for local production and content of these goods and services.

National Treasury issues circulars with effect to the various sectors as they are identified and finalised.

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3. OBJECTIVE

It is the objective of the Municipality to promote local procurement to enhance job creation and sustainability.

In order to give effect to this initiative, MLM will endeavour to procure goods and or services from locally situated vendors, either within Midvaal's direct geographic area or within the District area.

4. MIDVAAL LOCAL MUNICIPALITY SECTORS

Over and above the sectors identified by National Treasury, Midvaal Local Municipality has identified the following commodities to be locally procured (where possible) subject to the provisions of the applicable legislation, as set out in the table below:

LOCAL PRODUCTION AND CONTENT: INDUSTRY/ SECTOR/ SUB-SECTOR	MINIMUM THRESHOLD FOR LOCAL CONTENT
Public transport	100% Midvaal area
Rental of tents and chairs	100% Midvaal area
General Cleaning services (carpets, windows, etc.)	100% Midvaal area
Cleaning of roads and intersections	100% Midvaal area
Security services	100% Midvaal area
Laundry services	100% Midvaal area
Catering services	100% Midvaal area
Pest Control/weed killing services	100% Sedibeng district
Flowerbed maintenance/Grass Cutting/ Tree Felling	100% Midvaal area
Pauper Burials	100% Sedibeng district
Car Wash	100% Midvaal area

LOCAL PRODUCTION AND CONTENT: INDUSTRY/ SECTOR/ SUB-SECTOR	MINIMUM THRESHOLD FOR LOCAL CONTENT
Minor vehicle repair services	100% Sedibeng district
General hardware	100% Sedibeng district
Minor electrical repairs	100% Midvaal area
Minor plumbing repairs	100% Midvaal area
Groceries	100% Sedibeng district
General Building construction related works	All unskilled workers must be locals and any project worth more than R500 000 must do EPWP reporting subject to the provisions of the CIDB, the MFMA SCM Regulations, B-BBEE and PPPFA.
General Building works, repairs and maintenance to buildings, fences and sites	25% must be sub-contracted to local sub-contractors (where practically implementable) to promote local enterprise development of Midvaal SMME and/or emerging contractors subject to the provisions of the CIDB, the MFMA SCM Regulations, B-BBEE and PPPFA.
General Building and Civil works: CIDB registered GB1/CE1 and GB2/CE2 companies	General Building and Civil work projects up to the value of R650 000 vat inclusive, to be allocated to local MLM companies (where possible), to promote local enterprise development of Midvaal SMME and/or emerging contractors subject to the provisions of the CIDB, the MFMA SCM Regulations, B-BBEE and PPPFA.
Civil Works (gravel to tar, paving, etc.)	25% of total contract value to be sub-contracted to MLM locally/Township situated CIDB registered businesses (where practically implementable) to promote township and local enterprise development of Midvaal SMME and/or emerging contractors subject to the provisions of the CIDB, the MFMA SCM Regulations, B-BBEE and PPPFA.

5. COMMENCEMENT

This Policy takes effect on 1 July 2016.

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ANNEXURE "Z"

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DATE: 26/05/2016

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY

POLICY AND PROCEDURES

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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1. PURPOSE OF THE POLICY

A policy for unauthorised, irregular, fruitless and wasteful expenditure must be compiled and adopted by municipalities to ensure compliance with Section 32 of the MFMA, Act 56 of 2003 and MFMA Circular 68 dealing with unauthorised, irregular, fruitless and wasteful expenditure issued by National Treasury on 10 May 2013.

The objectives of this policy are:

(a) To state the regulatory and legislative requirements surrounding fruitless, wasteful and irregular expenditure.

(b) To provide definitions of fruitless, wasteful and irregular expenditure.

(c) To provide examples of fruitless, wasteful and irregular expenditure.

(d) To outline procedures to manage such expenditures.

(e) To inform officials of the consequences of not complying with the relevant regulatory and legislative requirements.

2. DEFINITIONS

General Definitions:

"municipality" means Midvaal Local Municipality (MLM)

"the Act" means the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)

"the POBA" means the Public Office-Bearers Act, 1998 (Act No. 20 of 1998)

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"official" means any person employed by the Midvaal Local Municipality, be it in the capacity as a permanent official, temporary official, intern or contracted employee (in terms of Section 57 of the Municipal Systems Act, Act 32 of 2000 or any other form of employment contract)

"department" means any internal department of the Midvaal Local Municipality as per the latest approved Organisational Structure of Council.

''overspending'' –

(a) In relation to the budget of a municipality, means causing the operational or capital expenditure incurred by the municipality during financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure as the case may be;

(b) In relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or

(c) In relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section

''Vote'' means –

(a) One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different department or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.



The MFMA defines unauthorised, irregular, fruitless and wasteful expenditure as follows:

"irregular expenditure", in relation to a Municipality or municipal entity, means-

(a) expenditure incurred by a Municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;

(b) expenditure incurred by a Municipality or municipal entity or in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a Municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

"unauthorised expenditure", in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes-

(a) overspending of the total amount appropriated in the municipality's approved budget;

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(b) overspending of the total amount appropriated for a vote in the approved budget;

(c) expenditure from a vote unrelated to the department or functional area covered by the vote;

(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;

(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) a grant by the municipality otherwise than in accordance with the Act;

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised.

"Unforeseen and unavoidable expenditure" means expenditure that -

- Could not have been foreseen at the time the annual budget of the municipality was passed
- The delay that will be caused by a pending adjustments budget may:
 - Result in significant financial loss for the municipality
 - Cause a disruption or suspension or serious threat to the continuation of municipal services
 - Lead to loss of life or serious injury or significant damage to property

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- Obstruct the municipality from instituting or defending legal proceedings on an urgent basis.



3. LEGAL FRAMEWORK

The following Laws and regulations, amongst others, inform this policy:

(a) Section 32 of the MFMA reads as follows:

(1) Without limiting liability in terms of the common law or other legislation—

(a) a political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the accounting officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur the expenditure;

(b) the accounting officer is liable for unauthorised expenditure deliberately or negligently incurred by the accounting officer, subject to subsection (3);

(c) any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure, is liable for that expenditure; or

(d) any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

(2) A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure—

(a) in the case of unauthorised expenditure, is—

(i) authorised in an adjustments budget; or

(ii) certified by the municipal council, after investigation by a council committee, as irrecoverable and written off by the council; and

(b) in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.

(3) If the accounting officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which, if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the accounting officer is not liable for any ensuing unauthorised, irregular or fruitless and wasteful expenditure provided that the accounting officer has informed the council, the mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure."

(b) Section 176 of the MFMA which reads as follows:

(1) No municipality or any of its political structures, political office-bearers or officials, no municipal entity or its board of directors or any of its directors or officials, and no other organ of state or person exercising a power or performing a function in terms of this Act, is liable in respect of any loss or damage resulting from the exercise of that power or the performance of that function in good faith.

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(2) Without limiting liability in terms of the common law or other legislation, a municipality may recover from a political office-bearer or official of the municipality, and a municipal entity may recover from a director or official of the entity, any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political office-bearer or official when performing a function of office.

(c) Section 170 and 173 of the MFMA

(d) Regulation 23 and 74 of the Municipal Budget and Reporting Regulations



4. ROLE OF THE ACCOUNTING OFFICER

The Accounting Officer is responsible, amongst others, for the following:

(a) Exercise all reasonable care to prevent and detect irregular, unauthorised, fruitless and wasteful expenditure and must for this purpose implement effective, efficient and transparent processes of financial and risk management;

(b) Inform the Executive Mayor, Mayoral Committee and Council (in writing), as the case may be, if a decision is taken which, if implemented, is likely to result in irregular, unauthorised, fruitless and wasteful expenditure;

(c) On discovery of any irregular, unauthorised, fruitless and wasteful expenditure to report promptly (in writing), the particulars of the expenditure to the Executive Mayor;

(d) Follow the prescribed processes to deal with irregular, unauthorised, fruitless, and wasteful expenditure.

5. PROCEDURE FOR UNFORESEEN AND UNAVOIDABLE EXPENDITURE

MLM hereby adopts the MFMA Budget and Reporting Regulations' prescribed processes to be followed for the approval of unforeseeable and unavoidable expenditure as set out below:

(a) No unavoidable expenditure exceeding R15 million may be approved during a financial year.

(b) Any official/department becoming aware of the need to incur unforeseen or unavoidable expenditure must immediately approach the Chief Financial Officer with the full details on the unforeseen expenditure, providing information on the consequences of not incurring the expenditure as well as an indication of the expected cost (both for the current year as well as any recurring cost resulting from the event). A confirmation that the expenditure does not constitute expenditure that may not be allowed by the Executive Mayor as per section 73(2) of the MFMA Budget and Reporting Regulations must be given by the department when approaching the CFO.

(c) The Chief Financial Officer will determine whether the cost cannot be dealt with through a process of shifting of funds within the relevant votes in terms of the virements policy. If sufficient funds are available, the virements process will be followed. If not, the matter will be reported to the Municipal Manager for consideration as unforeseen and unavoidable expenditure.

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(d) Once the Municipal Manager has granted approval, the relevant Executive Director will be authorised to submit a report to the Executive Mayor requesting approval. If approval is granted, the Venus financial system will be adjusted to allow the department to process the financial transaction.

(e) The abovementioned process will be dealt with as highest priority to ensure that administrative delays do not exacerbate the situation.

(f) An adjustments budget will be submitted to the next Council meeting. The preferred process would be to shift funds between votes to avoid any negative impact on the total cash position of council.

6. EXAMPLES OF UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL EXPENDITURE

The following examples are only guides and are not exhaustive.



6.1 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Fruitless and wasteful expenditure in MLM includes the following:

- Procuring of goods and services that are not beneficial to the municipality
- Costs of goods and services are in excess of what would have been the case have proper procedures been followed (quotes etc.)

- Renting of property when sufficient and appropriate unoccupied property is owned by the entity
- Exuberant costs on parties, entertainment etc.
- Incurring penalty and interest costs on late payment of accounts
- Mismanagement of funds.



6.2 Irregular expenditure

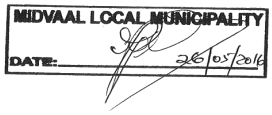
Irregular expenditure in MLM is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Irregular expenditure in MLM includes the following:

- Irregular expenditure incurred as a result of institutions procuring goods or services by means other than through competitive bids and where reasons for deviating from inviting competitive bids have not been recorded and approved by the accounting officer;
- Irregular expenditure incurred as a result of non-compliance with a requirement of the MLM's delegations of authority;
- Irregular expenditure incurred due to it being in contravention of the MLM's supply chain management policy;
- Expenditure paid out to service providers who are in the service of state;
- Irregular expenditure incurred as a result of non-compliance with a provision contained in any applicable legislation.

6.3 Unauthorised expenditure

Unauthorised expenditure in MLM is expenditure that has not been budgeted for, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, entity or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.



Unauthorised expenditure in MLM includes the following:

- Procuring of goods and services that are not budgeted for;
- Expenditure not in terms of the conditions of an allocation (grant etc) received from another sphere of government, entity or organ of state;
- Expenditure in the form of a grant that is not permitted in terms of the MFMA.

7. PROCESS TO BE FOLLOWED IN CASES OF UNAUTHORISED, IRREGULAR OR FRUITLESS AND WASTEFUL EXPENDITURE

(a) Any unauthorised, irregular or fruitless and wasteful expenditure as defined above, must be promptly reported to the Chief Financial Officer who will initiate the process of dealing with the unauthorised, irregular or fruitless and wasteful expenditure.

(b) A register will be maintained by the Head of Supply Chain to record all instances of unauthorised, irregular, fruitless and wasteful expenditure. The format of the register will be consistent with Annexure A of MFMA Circular 68 issued on 10 May 2013.

(c) Upon receiving a report of unauthorised, irregular or fruitless and wasteful expenditure, the CFO will advise, in writing, the Municipal Manager and the Head of Internal Audit.

(d) The Head of Internal Audit will institute an investigation as contemplated in section 32 of the MFMA, and in particular, determine the following:

- Nature of the non-compliance (i.e. non-compliance with MFMA, MSA, Remuneration of Public Officer Bearer's Act, etc.);
- Nature and reason for the unauthorised expenditure, irregular or fruitless and wasteful expenditure ;
- Whether the unauthorised, irregular or fruitless and wasteful expenditure was as a result of an instruction given, and if so, by whom. In addition, whether the accounting officer of official involved advised that such a decision would result in unauthorised, irregular or fruitless and wasteful expenditure
- Whether the irregular expenditure result from a minor breach in the procurement policy;
- Whether the municipality suffered a financial loss;
- Whether the accounting officer / official / public officer bearer acted deliberately, negligently, or grossly negligently;
- Grounds shown as to why the unauthorised expenditure should be authorised (such as interest of the municipality);
- Whether the accounting officer can condone the non-compliance with the SCM policy as a minor breach;
- Whether the non-compliance must be submitted to the National Treasury for condonation;
- Whether the non-compliance must be submitted to the Minister of Co-operative Governance and Traditional Affairs for condonation.

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(e) The findings of the Head Internal Audit will be submitted to the Municipal Manager for consideration of the following:

- Introduction of an adjustments budget to authorise the un-authorised expenditure (if unforeseen and unavoidable and the process outlined in paragraph 3 of this policy could not be followed)
- Recommendation to recover funds
- Recommendation to write the funds of as irrecoverable
- Disciplinary / Criminal action to be instituted.

(f) The Head Internal Audit must, in considering (e) above, take due cognisance of section 176 of the MFMA.

(g) The Municipal Manager must advise the Executive Mayor (Head of Supply Chain to facilitate reporting process) of the unauthorised, irregular or fruitless and wasteful expenditure and the recommendations that will be made to the section 80 committee.

(h) The Deputy Municipal Manager will be responsible to institute criminal charges where applicable.

(i) The findings of the of the Head Internal Audit and the recommendations of the Municipal Manager will be submitted to a joint sitting of the Finance and Corporate Services as well as the relevant departmental section 80 committee for consideration of the following:

- Introduction of an adjustments budget to authorise the un-authorised expenditure (if unforeseen and unavoidable and the process outlined in paragraph 3 of this policy could not be followed)
- Recommendation to recover funds
- Recommendation to write the funds of as irrecoverable



(j) The recommendations of the section 80 committees will be submitted to the next Mayoral Committee and Council meetings for final decision.

(k) Upon conclusion of the Council process, the Head of Internal Audit must promptly advise the MEC for Local Government and the Auditor General of the unauthorised, irregular or fruitless and wasteful expenditure and the decision taken by Council.

(l) If the unauthorised expenditure is not authorised by Council, the funds must be recovered from the liable official or political officer bearer (within 30 days or in reasonable instalments).

(m) The Register of unauthorised, irregular or fruitless and wasteful expenditure will form part of the Municipal Manager's management meeting agenda to ensure the reported items are dealt with in a prompt manner.

(n) All instances of unauthorised, irregular, fruitless and wasteful expenditure must be disclosed in the annual report.

(o) The Chief Financial Officer must initiate a special adjustments budget (if applicable) to deal with the authorisation of un-authorised expenditure.

8. INVESTIGATIONS AND DISCIPLINARY ACTIONS

8.1 In terms section 172 and 173 of the MFMA, an Accounting Officer is guilty of financial misconduct and an offence respectively if he or she:

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(a) will fully or negligently fails to take effective and appropriate steps to prevent unauthorised, irregular or fruitless and wasteful expenditure as required by the MFMA;
(b) fails to take effective and appropriate disciplinary steps against an official in the department who makes or permits unauthorised, irregular or fruitless and wasteful expenditure;
(c) fails to report unauthorised, irregular or fruitless and wasteful expenditure in terms of the MFMA.

8.2 As soon as the Accounting Officer becomes aware of an allegation of financial misconduct against an official, the Accounting Officer has a responsibility to ensure that the Mayor initiates an investigation into the matter and if the allegations are confirmed, holds a disciplinary hearing in accordance with the prescripts of the applicable legislation.

8.3 In terms of section 172 of the MFMA, an official of a department to whom a duty or power has been assigned commits an act of financial misconduct if that official will fully or negligently fails to perform that duty or exercise that power in line with applicable legislation.

8.4 In terms of the MFMA, the accounting officer must take appropriate and effective disciplinary steps against an official who makes or permits unauthorised, irregular or fruitless and wasteful expenditure.

8.5 When an accounting officer determines the appropriateness of disciplinary steps against an official in terms of applicable legislation, he or she must take into account the following:

(a) circumstances of the transgression;
(b) extent of the expenditure involved;
(c) nature and seriousness of the transgression



Reference to financial misconduct regulations

All alleged financial misconduct must be reported according to the Municipal Regulations on Financial misconduct procedures and criminal proceedings.

All financial misconduct in terms of Section 171 of the MFMA must be investigated in terms of the Municipal Regulations on Financial misconduct procedures and criminal proceedings.



9. REPORTING

9.1 The Accounting Officer must comply with the following reporting requirements:

9.1.1 Immediately upon discovery of unauthorised, irregular or fruitless, and wasteful expenditure, the Accounting Officer must report the details of the unauthorised, irregular or fruitless, and wasteful expenditure to the Mayor.

The report must include the following details:

(a) amount of the Unauthorised, irregular or fruitless and wasteful expenditure;
(b) name of the vote from which the expenditure was made;
(c) reason why the unauthorised, irregular or fruitless and wasteful expenditure could not be avoided;
(d) name and title of the responsible official;
(e) details of any recovery steps taken or to be taken by the municipality;
(f) details of any disciplinary steps taken or to be taken by the municipality,

9.1.2 The Accounting Officer must also include the expenditure in the department's monthly revenue and expenditure report submitted to the Council in terms of the MFMA.

9.1.3 All unauthorised, irregular or fruitless and wasteful expenditure must be reported as a note to the annual financial statements.

10. CONCLUSION

Irregular expenditure resulting from non-compliance with the MFMA and the MSA can't be condoned by Council and approval must be sought from the National Treasury, the Minister of Co-operative Governance and Traditional Affairs respectively.

Irregular expenditure resulting from non-compliance with the Public Officer Bearer's Act can't be condoned and such irregular expenditure must be recovered from the political officer bearer concerned.

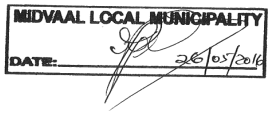
A council may condone irregular expenditure resulting from a contravention of the SCM policy provided that the contravention is not also a contravention of the MFMA or the SCM Regulations, in which case only the National Treasury can condone a contravention of the SCM Regulations.

Minor breaches of the procurement process can be ratified by the accounting officer (if the municipality's SCM policy allows for it). Only the breaches in the process can be ratified and not the irregular expenditure itself. The irregular expenditure must still be ratified by Council.

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11. POLICY ADOPTION AND IMPLEMENTATION DATE

This policy has been considered and approved by Midvaal Local Municipality and the policy will be effective as from 1 July 2016.



ANNEXURE "AA"



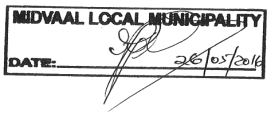
PAYMENT OF BULK CONTRIBUTIONS POLICY

2016/2017 FINANCIAL YEAR

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1. Preamble

1.2 The progressive realisation of fundamental constitutional rights *inter alia* requires township development. Township development in turn requires the provision of engineering services.

1.3 Local government must ensure the provision of engineering services to communities and promote social and economic development in a sustainable manner. As a general principle local government should within budgetary constraints accept responsibility for the installation and financing of external engineering services.

1.4 As a general principle township developers should accept responsibility for the installation and financing of internal engineering services.

1.5 Local government has the discretionary power when granting development approvals to impose conditions in relation to the provision of engineering services and the payment of money which is directly related to requirements resulting from those approvals in respect of the provision of the necessary services to the land to be developed.

1.6 Local government must act in accordance with the law when exercising those powers



2. Purpose of Policy

2.1 The adoption of policy guidelines by state organs to assist decision-makers in the exercise of their discretionary powers has long been accepted as legally permissible and eminently sensible.

2.2 The purpose of this policy document is first to assist and guide municipal decision-makers in the exercise of their discretionary powers when considering appropriate conditions of approval to be imposed under the Land Use Planning Ordinance; their negotiations with developers relating to the payment of development contributions and the division of engineering services costs between the Municipality and Applicants; and

2.3 the application of the calculation methods for Development Contributions as outlined in the Reports defined below.

2.4 The purpose of this policy document is also to: inform interested and affected parties regarding the principles and calculation methods of development contributions and the process to be followed in reaching and recording agreements in respect thereof; and ensure the provision of adequate engineering services and/ or payment of development contributions in respect of new developments.

3. Need for Calculating Bulk Services Contributions (Development Contributions)

3.1 Background



A Local Authority may request “Development Contributions”, which means financial contributions calculated in accordance with this policy document, which an Applicant is required to make in terms of conditions of approval imposed by the Municipality when granting approvals under the Ordinance and which relate to requirements resulting from those approvals in respect of the provision of the necessary engineering services to the land to be developed;

3.2 Rezoning

The newly approved zoning becomes effective on promulgation in the Provincial gazette and the commencement of the scheme is 56 calender days from the promulgation date, if no objection against the proposed application was lodged and the liability of bulk contributions becomes payable by the property owner. Within 30 days from the date that the amendment scheme comes in operation, in terms of Section 58 (1) of the Town Planning And Townships Ordinance, Ordinance 15 of 1986, the ED: Development Planning & Housing direct the owner by means of a registered

letter, as contemplated by Section 63, of said Ordinance that the Bulk Contributions are payable. A copy of the Section 63 letter Contributions will be levied by finance on date of mayoral resolution as interim/provisional contributions.

4. Consent use

If no payment is received from the applicant / owner within 90 days from the date of the approval letter, the Council will recalculate the bulk contributions payable, subject to escalation costs or increase in tariff and / or fees and will be determined as and when the applicant/developer/owner wishes to exercise the new right.

On cancellation of the approved application Development, Planning and Housing will inform finance within 10 working days to remove the contributions from the system.

5. Township establishment

The applicant will be informed of bulk and link contributions payable in accordance with a signed Services Agreement, subject to the conditions pertaining to such agreement.



6. General

6.1 Any arrangements regarding the payment of contributions are already delegated to the mayoral committee per resolution MC1211/12/2006 and such arrangements will be backed by an irrevocable bank guarantee.

6.2 The authority to cancel an approved application for consent use be delegated to the Executive Director: Development and Planning. This automatically authorises removal of outstanding contributions.

6.3 The authority to amend bulk contributions be delegated to the Municipal Manager on written request by the Executive Director's Development Planning, & Housing and Engineering.

6.4 That all communication regarding the final bulk contributions payable be mailed to the property owner by registered post.

7. Conditions

If no payment is received from the applicant/owner within 90 days from the date of the approval letter, Finance in conjunction with Engineering may recalculate the bulk contributions payable, subject to escalation costs or increase in tariff and /or fees and will be determined as and when the applicant/developer/owner wishes to exercise the new right.

This condition will come into immediate effect, and also apply to all applications that have already been considered but in respect of which external bulk contributions are still outstanding.

In the event of a Township Establishment application this condition shall form part of the Services Agreement.
The Executive Director: Engineering Services must recalculate the bulk contributions as and when required.

All land use applications where bulk contributions have not been paid within 90 days from the date of the approval letter shall be re-circulated to the Department: Engineering Services in order to recalculate revised bulk contributions prior to the approval of building plans or any certificate enabling transfer of the newly subdivided portions.

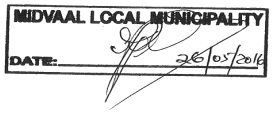


8. Implementation

The policy will be effective as from 1 July 2016.



ANNEXURE "AB"





RELATED PARTY POLICY

2016/2017 FINANCIAL YEAR



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1. INTRODUCTION

GRAP 20 is applicable to all entities on the accrual basis of accounting in identifying and disclosing related party relationships, transactions and balances at year-end, including commitments.

This policy framework shall be read in the context of the provisions of the following Acts, Regulations and Administrative Guidelines:

- Accounting guidelines, National Treasury, June 2012
- MFMA, Act 56 of 2003;
- GRAP 20

2. PURPOSE

This policy outlines the identification, treatment, recognition and reporting of Related party transactions in the municipality according to the requirements of the MFMA.

The accounting officer of an institution must ensure that internal procedures and internal control measures are in place for all payment approval and processing, including related party transactions. These internal controls should provide reasonable assurance that all expenditure is necessary, appropriate, paid promptly and is adequately recorded and reported on.

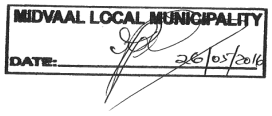
The objective of this Standard is to ensure that a reporting entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.



3. DEFINITIONS

Related party transactions – is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

Related party – parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or if the related party entity and another entity are subject to common control.



Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control or are controlled by the reporting entity;
- Associates and joint ventures;
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close member of the family of such an individual;
- Key management personnel, and close members of the family of key management personnel; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in (c) or (d), or over which such a person is able to exercise significant influence.

Significant influence – is the power to participate in the financial and operating policy decision of an entity, but not control those policies.

Control – is the power to govern the financial and operating policies of another entity so as to benefit from its activities.

Joint control – is the agreed sharing of control over an activity by a binding agreement.

Entities – entities referred to in GRAP 20 and in this policy, i.e. for which this is applicable, are:

- Public entities;
- Constitutional institutions;
- Municipalities and all other entities under their control;
- Parliament and provincial legislature; and
- Trading entities (only effective from 1 April 2013).

Key Management personnel:

- all Directors or members of a governing body of the entity;
- other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity. Where they meet this requirement key personnel include:
- where there is a member of the governing body of a whole-of-government entity who has the authority and responsibility for planning, directing and controlling the activities of the reporting entity, that member (e.g. Councillors);
- any key advisor of that member; and unless included in (a), the senior management group of the reporting entity, including the chief executive or permanent head of the reporting entity (e.g. the Accounting Officer)



4. IDENTIFICATION

Parties are considered to be related if one party has the ability to **control** (or jointly control) the other party or exercise **significant influence** over the other party, or vice versa, or an entity that is subject to **common control**, or joint control.

As a minimum, the following are regarded as related parties of the reporting entity:

- A person or a close member of that person's family is related to the reporting entity if that person:
- has control or joint control over the reporting entity;
- has significant influence over the reporting entity; or
- Is a member of the management of the entity or its controlling entity.
- An entity is related to the reporting entity if any of the following conditions apply:
- The entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled is related to the others);
- One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member);
- Both entities are joint ventures of the same third party;
- One entity is a joint venture of a third entity and the other entity is an associate of the third entity;

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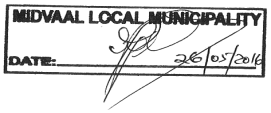
- The entity is a post-employment benefit plan for the benefit of employees of either the entity or an entity related to the entity. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity;
- The entity is controlled or jointly controlled by a related person; and
- A person who has control or joint control over the reporting entity has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

In identifying related party relationships, attention should be given to the substance of a relationship and not merely its legal form.

Where two entities have a member of management in common, it is necessary to consider the possibility, and to assess the likelihood, that this person would be able to affect the policies of both entities in their mutual dealings. However, the mere fact that two entities have a member of management in common does **not necessarily** create a related party relationship.

The following other instances also do **not necessarily** create related party relationships:

- Two ventures **merely** because they share joint control over a joint venture;
- Providers of finance and trade unions;



- A customer, supplier, distributor or general agent with whom an entity transacts a significant volume of business, **merely** by virtue of the resulting economic dependence.

Other factors could, however, result in the parties being related.

5. CONTROL

Control is the power to govern the financial and operating policies of another entity so as to benefit from its activities.

An entity (or a person or body of persons) has control over another entity when it has certain decision-making capabilities over another and that it benefits from the activities of that entity.

Further indicators that can also individually or collectively be indicative of control are:

- The entity has the ability to veto operating and capital budgets of the other entity;
- The entity has the ability to veto, overrule, or modify the board of directors or equivalent governing body decisions of the other entity;
- The entity has the ability to approve the hiring, reassignment and removal of key personnel of the other entity;
- The mandate of the other entity is established and limited by legislation;
- The entity holds a “golden share” (or equivalent) in the other entity that confers rights to govern the financial and operating policies of that entity;
- The entity holds direct or indirect title to the net assets of the other entity;

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- The entity has a right to a significant level of the net assets of the other entity in the event of a liquidation or in a distribution other than a liquidation;

- The entity is able to direct the other entity to co-operate with it in achieving its objectives;

- The entity is exposed to the residual liabilities of the other entity.

In the South African context, the government is divided into three spheres, namely the national, provincial and local spheres of government. Although provinces and municipalities are responsible for executing its assigned functions in line with the overall policies and objectives set by the relevant national department, the autonomy of the different spheres is guaranteed in terms of the Constitution of South.

Africa and provinces and municipalities can therefore decide how it will achieve those objectives. The national government does not **control** provinces or municipalities for accounting purposes, although funding may be received from the national government.

The following figure illustrates the related parties in the South African government context (note that the different spheres of government are not related to each other):

Local sphere:

For example: The City of Johannesburg and its municipal entities are related parties. The City of Tshwane and the City of Johannesburg are not related parties as they are not under common control.



6. INFLUENCE

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Significant influence may be exercised in several ways, usually by representation on the board of directors or equivalent governing body but also by, for example, participation in the policy making process. Significant influence may be gained by an ownership interest, statute, or agreement.



7. MANAGEMENT

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Management include any sub-committees of the governing body or key advisors of a member of management as well as the senior management group of the entity (if not part of the governing body of the entity).

Management hold positions of responsibility within an entity. They are responsible for the strategic direction and operational management of an entity and are entrusted with significant authority. This responsibility may enable them to influence the decisions of the entity and therefore the benefits of office that may flow to them or their related parties.

In respect of a municipality, the accounting authority or all the members (e.g. major, speaker, council members), and their close family relatives, are related parties of the municipality.

The senior management team of entities across all spheres of government (including the chief executive or permanent head of the entity) also form part of management.



8. CLOSE FAMILY MEMBERS

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity. A person is considered to be a close member of the family of another person if they:

- are married or live together in a relationship similar to a marriage; or

- are separated by no more than two degrees of natural or legal consanguinity or affinity.

Close family members of management (and entities under significant influence of such individuals) are related parties of an entity.

The reason for the inclusion of close family members in the definition of a related party is to prevent entities from transacting with these individuals rather than with management in order to circumvent the disclosure requirements of the standard.

Judgement will be necessary in determining whether an individual should be identified as a close member of the family of an individual for purposes of related party disclosures.

9. RELATED PARTY TRANSACTIONS

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

According to GRAP 20, an entity should disclose all transactions with its related parties (refer to disclosure) other than transactions that would occur within:

- Normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the entity would have adopted if dealing with that individual entity or person in the same circumstances; and

Terms and conditions within the normal operating parameters established by that reporting entity's legal mandate.

10. DISCLOSURE

The minimum disclosure in the annual financial statements for related party relationships, transactions and balances are the following:

Accounting policies

"The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the local sphere of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of the entity, including those charged with the

governance of the entity in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that member of management in their dealings with the entity.

Only transactions with related parties where the transactions are not concluded within normal operating procedures or on terms that are not no more or no less favourable than the terms it would use to conclude transactions with another entity or person are disclosed.

The following are situations where related party transactions may lead to disclosures required by a reporting entity

- Rendering or receiving of services
- Purchases or transfers/sales of goods (finished or unfinished)
- Purchases or transfers/sales of property and other assets
- Agency arrangements;
- Leasing arrangements;
- Transfer of research and development;
- Licence agreements;
- Finance (including loans, capital contributions, grants whether in cash or in kind and other financial support including cost sharing arrangements); and
- Guarantees and collaterals;
- Settlement of liabilities



Management remuneration

An entity should disclose the remuneration of management per person and in aggregate, for each class of management, in the following categories:

- Fees for services as a member of management;
- Basic salary;
- Bonuses and performance related payments;
- Other short-term employee benefits;
- Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
- Termination benefits;
- Other long-term benefits;
- Any commission, gain or surplus sharing arrangements; and
- Any other benefits received.

Entities shall make separate disclosures about the major classes of management that they have. For example, where an entity has a governing body, such as a board or a council, which is separate from its senior management group, disclosures about remuneration of the two groups must be made separately.

Where a person is a member of both the governing body and the senior management group, that person will be included in only one of those groups.



11. SUMMARY OF KEY PRINCIPLES

GRAP 20 sets out the principles for the identification and disclosure or related party relationships and transactions.

Identification

Parties are considered to be related if one party has the ability to **control** the other party or exercise **significant influence** over the other party in making financial and operating decisions or if the related party and other entity are subject to **common control**.

Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the reporting entity;
- Associates
- Joint ventures
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close members of the family or any individual;
- Management, and close members of the family of management; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in the two bullets above, or over which such a person is able to exercise significant influence.

All departments and public entities in the national sphere of government are related parties;

All departments and public entities in each province are related parties; and

Each municipality and its own municipal entities are related parties. A municipality is not “related” to another municipality as they are not under common control.

The National government does not control provinces or municipalities for accounting purposes, although funding may be received from the national government.

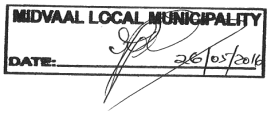
Disclosure

The reporting entity must disclose:

- Relationships between an entity and its controlling entities (or entities that it controls) needs to be disclosed.
- The nature of its related party relationships;
- The types of transactions that have occurred’ and
- The elements of the transactions necessary to clarify the significance of these transactions to its operations and sufficient to enable the financial statements to provide relevant and reliable information for decision-making and accountability purposes.

Disclosure of management information must also be made.

Entities are not required to disclose the value of transactions (other than those dealt with above) with other public sector entities where the transactions are concluded within normal operating procedures and on terms that are no more or no less favourable than the terms it would use to conclude transactions with another entity or person.



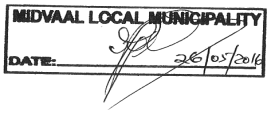
12. POLICY AUDIT

A periodic policy audit process shall be conducted either by the Finance section, or Municipal Manager, when deemed necessary. The Provincial Government and or Auditor-General may also audit and formally request amendment of the policy, as may required from time to time, to ensure appropriate application and compliance the relevant Treasury and MFMA regulations and other legislation.

13. POLICY AMMENDMENT

No amendment(s) may be made to any section of this policy without such amendment(s) first being:

- Consulted upon with the Chief Financial Officer and the Municipal Manager.
- Duly approved by the Council.



ANNEXURE "AC"



MIDVAAL LOCAL MUNICIPALITY

DATE: 26/05/2016

CELL PHONE AND 3G POLICY

2016/2017 FINANCIAL YEAR

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CELL PHONE ALLOWANCE POLICY

1. OBJECTIVE

Council understands and appreciates that employees utilise their cell phones for business purposes so as for services to be delivered on a continuous basis. With the implementation of a cell phone allowance policy Council will have a universal tool to clearly define who is entitled to a cell phone allowance and how the costs will be met.

The policy will provide guidelines as to the attainment and management of the benefit of a cell phone allowance, so as to promote service delivery and ensure that services continue even when employees are not office bound.

Council will therefore pay a cell phone allowance to employees as determined by assessing an employee's individual needs.

2. SCOPE

This policy covers the usage of a cell phone allowance by permanent employees where the regular use of a cell phone is necessary to meet the requirements of the job and is applicable to any official who has received approval from the Municipal Manager, based on a recommendation from the relevant head of department, for a cellular allowance.



3. GUIDELINES



3.1 HANDSET & MAINTENANCE

Employees who are entitled to a cell phone allowance will only receive monetary remuneration and will be expected to provide their own handset by means of a contract with a cellular service provider (i.e. Vodacom, MTN, or Cell C). Council will not be responsible to provide any handset or additions to a handset to any employee or stakeholder covered in this policy.

Employees are encouraged to structure their contract with the service provider in a manner which best suits the individual's needs and personal circumstances. Recipients of a cell phone allowance must avail their cell phone number to their HOD and must continue to maintain the cell phone contract or air-time/pay-as-you-go contract while in receipt of the allowance.

The contract should be entered into between the Employee and Service Provider and the onus is on the employee to ensure the monthly payment of the contract.

Furthermore the Employee is responsible for insuring the handset against theft, loss or damage and should ensure that the mobile phone is available, at all times, for Council's use, failing which the allowance will be forfeited. Employees must inform the Human Resources Division of any cancellation arising from theft, sale, termination of the contract, etc. by no later than the 3rd of the month following the month in which the event occurred.

An allowance will not be granted to employees without official authorisation to acquire a cell phone for official use. Council will not be liable for any costs incurred without official authorisation if a private contract has been obtained for official use.

3.2 PRE PAID CONTRACTS

Employees making use of a prepaid contract with a service provider are entitled to a cell phone allowance benefit. Employees on a prepaid contract should ensure that the mobile phone is always available i.e. that enough airtime is available for making and receiving business calls, failing which the allowance will be forfeited.

3.3 PROCEDURE TO BE FOLLOWED WHEN APPLYING FOR A CELL PHONE ALLOWANCE OR INCREASING AN EXISTING BENEFIT

3.3.1 NEW POSITIONS

Executive Directors, when requesting a position to be filled, should clearly indicate on the provided portion on the “Request to fill a vacancy form” that the position will be requiring a cell phone allowance. The amount, in terms of this policy, should also be reflected. This will ensure that the cell phone allowance forms part of the employee’s remuneration package.

3.3.2 EXISTING POSITIONS

In the event of an employee already being appointed and the need for a cell phone allowance arise the following procedure should be followed:



A written application, supported by a detailed motivation as to the need for a cell phone allowance, from the employee should be forwarded to the relevant Head of Department. The Head of Department will consider the application, if supported the recommendation should be forwarded to the Municipal Manager for final approval. Thereafter, the approved application must be forwarded to Human Resources Division for record purposes, from where it will be forwarded to the Finance Department so as to include the benefit on the employee's salary advice.

3.3.3 INCREASING BENEFITS

In the event of an employee continually exceeding the approved limits of the cell phone allowance provided for to him/her, as a result of their job function, a written motivation should be made to the relevant Head of Department to approve a revised limit. Again the application should be forwarded to the Municipal Manager, to Human Resources Division and Finance. In the event of increasing the cell phone allowance, proof of the exceeded amount should be provided i.e. itemised billing.

3.4 INTERNATIONAL CALLS

Officials, travelling abroad must activate international roaming; the cost of the activation will be for the user's account. Only official international calls made by the user will be paid by Council and is subject to proof i.e. itemised billing.

4. ALLOWANCE

A Cell phone allowance is payable to an employee on a monthly basis and may be amended from time to time in terms of business related costs incurred by the individual and per approval from the relevant Head of Department and Municipal Manager.

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Any increase in a cell phone allowance payable to an employee should be within the prescriptions of this policy. The maximum amount will only be payable if sufficient evidence, from the employee, is provided and agreed to by the relevant Head of Department and Municipal Manager.

Job Level	Office / Not Office Bound	Amount
Section 54A	Connectivity allowance	R2 500
Section 56	Connectivity allowance	R2 000
1-3	Office bound	R300.00 – R 650.00
	Not Office Bound	R300.00 – R1 500.00
4-6	Office bound	R200.00 – R 300.00
	Not Office Bound	R300.00 – R1 500.00
7-8	Office bound	R150.00 – R 200.00
	Not Office Bound	R300.00 – R1 000.00

Requests for 3G cards will be based on a 3 month average usage and the allowance be calculated on the basis thereof in deserving cases and to be signed off by IT, the relevant HOD, CFO and MM, if funding is available.

5. CELL PHONE USAGE WHILE DRIVING

Council is aware that in utmost circumstances, that employees use their cell phones for business purposes while driving. Due to the recent research about the safety of cell phone usage while driving, Council prohibits employees from using their cell phones while driving, unless the vehicle is fitted with a blue tooth device.

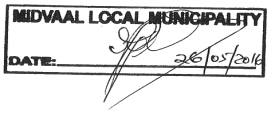
Council recognises that other distractions occur while driving, however, eliminating the use of cell phones, while driving is one way to minimize the risk to employees of accidents. Employees are therefore required to either park the vehicle so as to safely communicate via cell phone or to request the caller for permission to contact them at a more convenient and safer time as to driving.

6. VIOLATION OF POLICY

Employees who violate this policy may be subject to disciplinary action and may have their allowance suspended.



ANNEXURE "AD"



RISK MANAGEMENT POLICY

2016/2017 FINANCIAL YEAR



1. INTRODUCTION AND PURPOSE

1.1 Introduction

Risk management is a valuable management tool that increases the institution's prospects of success through getting it right the first time and minimising negative outcomes. Local and international trends confirm that risk management is a strategic imperative rather than an option within high performing institutions.

Risk management will be of benefit to Midvaal Local Municipality by underpinning and bolstering organisational performance through:

(a) More efficient, reliable and cost effective delivery of services;
(b) More reliable decisions;
(c) Innovation;
(d) Minimised waste and fraud;
(e) Better value for money through more efficient use of resources; and
(f) Improved project and programme management, which provide better outputs and outcomes.



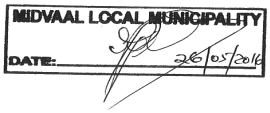
The following factors require consideration when integrating risk management into municipal decision making structures:

(a) Aligning risk management with objectives at all levels of the municipality;
(b) Introducing risk management components into existing strategic planning and operational practices;
(c) Communicating municipal directions on an acceptable level of risk;
(d) Including risk management as part of employees' performance appraisals; and
(e) Continuously improving control and accountability systems and processes to take into account risk management and its results.

Risk management comprises of a **Risk Management Framework**, a **Risk Management Policy**, and a **Risk Management Implementation Plan**.

1.2 Purpose

The purpose of this policy is to provide the principals of executing what is contained in the Risk Management Framework, and thus flowing from this Framework as accepted by the Midvaal Local Municipality. This policy serves to formally set out Midvaal Local Municipality's position on risk management, and generally addresses what the municipality will do about risk management.



2. LEGAL MANDATE



2.1 Accounting Officer

Section 62 (1) (c) (i) of the Municipal Finance Management Act, Act 56 of 2003, requires that:

"(1) The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all responsible steps to ensure –

(c) that the municipality has and maintains effective, efficient and transparent systems –

(i) of financial and risk management and internal control."

2.2 Management

The extension of general responsibilities in terms of Section 78 of the Municipal Finance Management Act, Act 56 of 2003, to all senior managers and other officials of municipalities implies that responsibility for risk management vests at all levels of management and that it is not limited to only the accounting officer and internal audit.

2.3 Internal Audit

Section 165(2)(a), (b)(iv) of the Municipal Finance Management Act, Act 56 of 2003 states that:

"(2) The Internal audit unit of a municipality or municipal entity must –

(a) prepare a risk based audit plan and an internal audit program for each year;

(b) advice the accounting officer and report to the audit committee on the implementation of the internal audit plan and matters relating to –

(iv) risk and risk management."

2.4 Audit Committee

Section 166(2)(a)(ii) of the Municipal Finance Management Act, Act 56 of 2003 states that:

"*(2) An audit committee is an independent advisory body which must –*

(a) advise the municipal council, the political office-bearers, the accounting officer and the management staff of the municipality, or the board of directors, the accounting officer and management staff of the municipal entity, on matters relating to –

(ii) risk management."



3. DEFINITIONS

3.1 Risk

Risks are uncertain future events which could impact the achievement of objectives.

3.2 Risk Management

Risk management entails co-ordinated activities to identify, assess, manage and monitor risks in a systematic and formalised manner.

3.3 Enterprise Risk Management

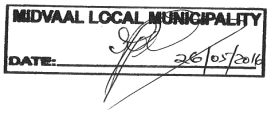
Enterprise Risk Management is a broad based application of risk management, in all major functions and activities of the municipality, rather than in selected areas, to identify, assess, monitor and appropriately mitigate all material risks.

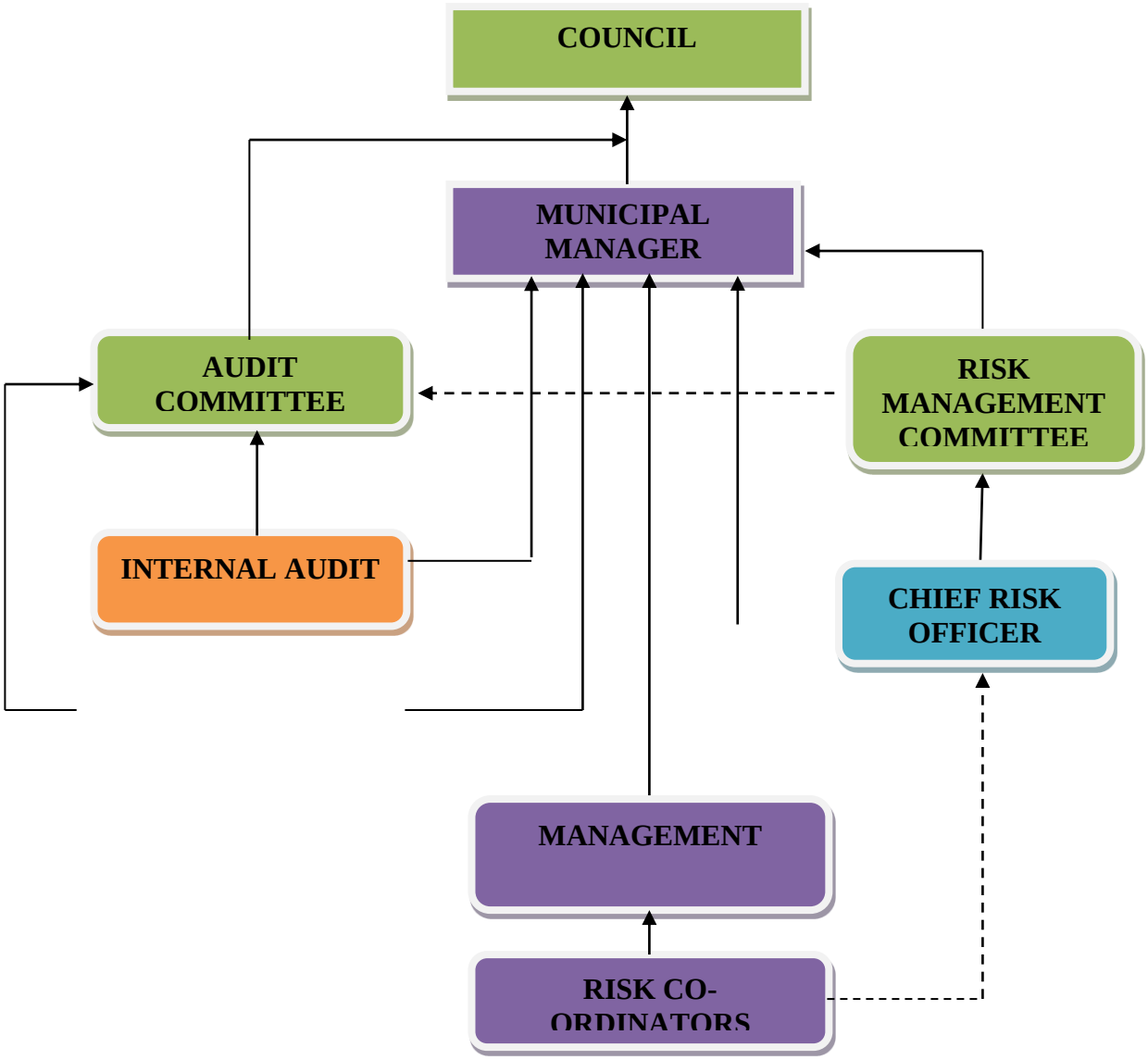
3.4 Risk Appetite

Risk appetite is the level of risk that an organisation is prepared to accept, before action is deemed necessary to reduce it. It represents a balance between the potential benefits of innovation and the threats that change inevitably brings on.

4. ROLES AND RESPONSIBILITIES

The parties that have a significant role to play in the process of risk management are set out below:





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4.1 Executive authority (Council)

The executive authority should take an interest in risk management to the extent necessary to obtain comfort that properly established and functioning systems of risk management are in place to protect the municipality against significant risks.

Responsibilities of the Executive Authority include:

- Ensuring that the institutional strategies are aligned to the Government mandate;
- Obtaining assurance that the municipality's strategic choices were based on a rigorous assessment of risk;
- Obtaining assurance from management that key risks inherent in the municipality's strategies were identified and assessed and are being properly managed;
- Assisting the accounting officer to deal with fiscal, intergovernmental, political and other risks beyond their direct control and influence; and
- Insisting on the achievement of objectives, effective performance management and value for money.
- Approves the risk management policy, framework and implementation plan.
- Approve the Fraud Prevention Policy, Strategy and Implementation.

4.2 Accounting Officer (Municipal Manager)



The accounting officer is accountable for the municipality's risks.

More specifically, the high-level responsibilities of the accounting officer include:

- Setting an appropriate tone by supporting and being seen to be supporting the municipality's aspirations for effective management of risks.
- Delegating responsibilities for risk management to management and internal formations such as the risk management committee.

- Holding management accountable for designing, implementing, and monitoring and integrating risk management into their day to day activities.
- Holding the risk management committee accountable for performance in terms of its risk management responsibilities.
- Providing leadership and guidance to enable management and the risk management committee to properly perform their functions.
- Ensuring the control environment supports the effective functioning of risk management.
- Approving the municipality's risk appetite and tolerance level.
- Devoting personal attention to overseeing the management of significant risks.
- Leveraging the audit committee, internal audit, external audit and the risk management committee for assurance on the effectiveness of risk management.
- Ensuring that appropriate action in respect of the recommendations of the audit committee, internal audit, external audit and the risk management committee to improve risk management.
- Providing assurance to relevant stakeholders that key risks are properly identified, assessed and mitigated.

4.3 Risk Management Committee

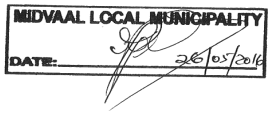


The risk management committee is responsible for assisting the accounting officer in addressing the oversight requirements of risk management and evaluating and monitoring the municipality's performance with regards to risk management.

- Review the risk management policy, framework, risk management implementation plan and recommend for approval by the executive authority.
- Review the fraud prevention policy, strategy and implementation plan and recommend for approval by the accounting officer.
- Review the risk appetite and tolerance and recommend for approval by Council.

- Review the municipality's risk identification and assessment methodologies to evaluate their effectiveness in timeously and accurately identifying the municipality's risks.
- Monitor and assess the implementation of the risk management policy, framework and implementation plan.
- Monitoring the reporting of risk by management with particular emphasis on significant risks or exposures and appropriates of the steps management has taken to reduce the risks to an acceptable level.
- Review the material findings and recommendations by assurance providers on the system of risk management and monitor the implementation of such recommendations.
- Develop its own key performance indicators for approval by the accounting officer.
- Interact with audit committee to share information relating to material risks of the municipality.
- Provide timely and useful reports to the accounting officer on the state of risk management, together with recommendations to address any deficiencies identified by the committee.
- Reviewing the impact of any changes in the municipality on the risk management process and response to these changes including the update of the risk profile.

4.4 Audit Committee



The audit committee is an independent committee responsible for oversight of the municipality's control, governance and risk management. The responsibilities of the audit committee should be clearly defined in its charter.

The responsibilities of the audit committee include:

- The audit committee should provide an independent and objective view of the Municipality's risk management effectiveness;

- Reviewing and recommending disclosures on matters of risk and risk management in the annual report;
- Providing feedback to the Executive Mayor on the adequacy and effectiveness of risk management in the municipality, including re-commendations for improvement;
- Ensure the acceptability of the risk profile in conjunction with the overall risk appetite of the municipality, taking into account all risk mitigation factors including but not limited to internal controls, business continuity and disaster recovery planning, etc.
- Ensuring that the internal and external audit plans are aligned to the risk profile of the Municipality;
- Satisfying itself that it has appropriately addressed:
 (i) Financial reporting risks, including the risk of fraud;
 (ii) Internal financial controls;
 (iii) IT risks as they relate to financial reporting.
- The audit committee should evaluate the effectiveness of internal audit in its responsibilities for risk management.



4.5 Chief Risk Officer

The Chief Risk Officer provides specialist expertise in providing a comprehensive support service to ensure systematic, uniform and effective risk management in the municipality.

The specific roles and responsibilities include:

- Working with senior management to develop the municipality's vision for risk management.
- Developing, in consultation with management, the municipality's risk management framework, risk management policy, risk management implementation plan as well as risk appetite and tolerance levels for approval by Council;

- Communicating the risk management policy, risk management framework and risk management implementation plan to all stakeholders in the municipality and monitoring its implementation;
- Continuously driving the risk management process towards higher levels of maturity;
- Developing a common risk assessment methodology that is aligned with the municipality's objectives at strategic, tactical and operational levels for approval by the Accounting Authority;
- Assisting management with risk identification, assessment and the development of response strategies;
- Monitoring the implementation of response strategies;
- Collating, aggregating, interpreting and analysing the results of risk assessments to extract risk intelligence;
- Reporting risk intelligence to the accounting officer, management and the risk management committee;
- Participating with internal audit, management and the Auditor - General in the development of the assurance plan;
- Ensuring effective information systems exist to facilitate overall risk management improvement within the municipality;
- Continuously transferring risk management principles and practices, through training interventions, to all stakeholders within the municipality;
- Co-ordinate reporting on actual non-compliance incidents and losses incurred;
- Communicates with the audit committee and the risk management committee on the status of risk management;
- Providing input into the development and subsequent review of the fraud prevention strategy, business continuity plans occupational health, safety and environmental policies and practices and disaster management plans.

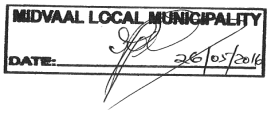


4.6 Internal Audit

Internal audit provides independent, objective assurance on the effectiveness of the risk management process. The specific roles and responsibilities include:

- Internal audit must evaluate the effectiveness of the entire system of risk management and provide recommendations for improvement where necessary;
- In terms of the International Standards for the Professional Practice of Internal Audit, determining whether risk management processes are effective is a judgement resulting from the internal auditor's assessment that:
 - (i) Municipality objectives support and align with the municipality's mission;
 - (ii) Significant risks are identified and assessed;
 - (iii) Risk responses are appropriate to limit risk to an acceptable level; and
 - (iv) Relevant risk information is captured and communicated in a timely manner to enable the accounting officer, management and the Risk Management Committee and other officials to carry out their responsibilities.
- Internal Audit must develop its internal audit plan on the basis of the key risk areas.

4.7 External Audit



The external auditor (Auditor-General) provides an independent opinion on the effectiveness of risk management. In providing an opinion the Auditor-General focuses on:

- Determining whether the risk management policy, framework and imple-mentation plan are in place and appropriate;
- Assessing the implementation of the risk management policy, framework and the implementation plan;
- Reviewing the risk assessment process to determine if it is sufficiently robust to facilitate timely and accurate risk rating and prioritisation; and

- Determining whether management action plans to mitigate the key risks are appropriate and are being effectively implemented.

4.8 Management

Management is accountable to the accounting officer for designing, implementing and monitoring risk management, and integrating it into the day-to-day activities of the municipality. This needs to be done in such a manner as to ensure that risk management becomes a valuable strategic management tool for underpinning the efficacy of service delivery and value for money.

High level responsibilities of management include:

- Empowering officials to perform adequately in terms of risk management responsibilities through proper communication of responsibilities, comprehensive orientation and ongoing opportunities for skills development;
- Aligning the functional risk management methodologies and processes with the Municipality's processes;
- Providing risk management reports;
- Presenting to the risk management and audit committees as requested;
- Maintaining the proper functioning of the control environment within their area of responsibility;
- Holding officials accountable for their specific risk management responsibilities;
- Maintains a harmonious working relationship with the Chief Risk Officer and supports the Chief Risk Officer in matters concerning the functions of risk management;
- Keeps key functional risks at the forefront of the management agenda and devotes personal attention in overseeing the management of these risks.



4.9 Other Officials

All other officials are responsible for integrating risk management into their day to day activities**.**

Responsibilities include:

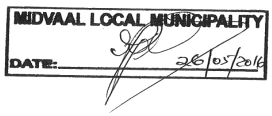
- Applying the risk management processes to their respective functions;
- Implementing the delegated action plans to address the identified risks;
- Informing their supervisors and/ or the risk management unit of new risks and significant changes in known risks and
- Co-operating with other role players in the risk management process and providing information as required.

4.10 Risk Management Co-ordinators / Departmental Risk Champions

Risk management coordinators are drawn from the existing resources, from within the operations and functions of the various business units.

Responsibilities include:

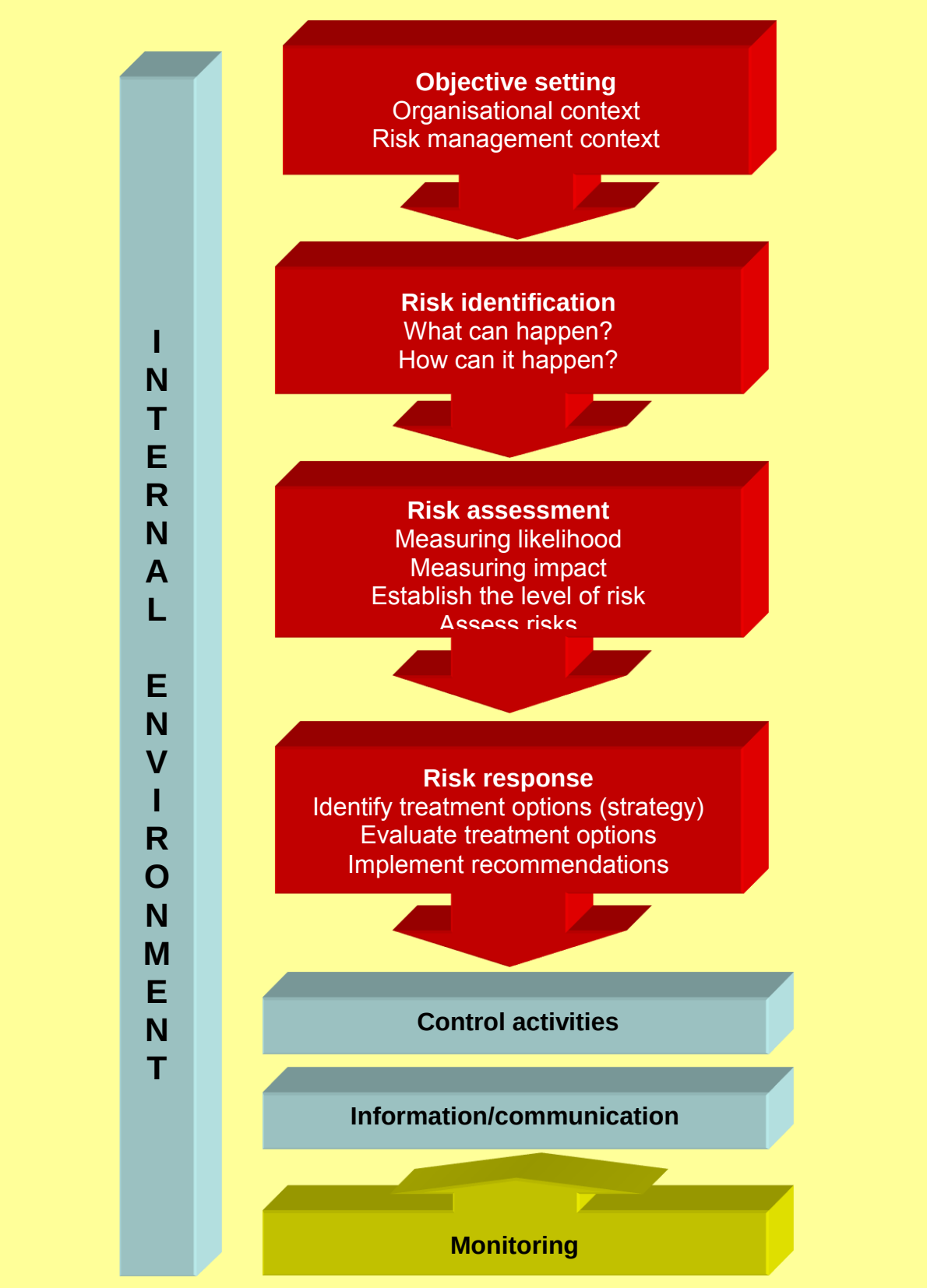
- Co-ordinate risk management activities within functional areas in the municipality;
- Assist in embedding risk management within the municipality;
- Arrange and facilitate risk meetings, presentations and workshops involving staff within the functional area;
- Providing risk management training and development where required;
- Assist in collating and reporting on risk information;
- Provide guidance on matters relating to risk management.



5. RISK MANAGEMENT PROCESS

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Components of the Risk Management Process



5.1 Internal Environment

A municipality's internal environment is the foundation of risk management, providing discipline and structure. The internal environment influences how the strategy and objectives are established, the municipality's activities are structured, and risks are identified, assessed and acted upon. It influences the design and functioning of control activities, information and communication systems, and monitoring activities.

The internal environment consists of ten different layers that should all be present and functioning:

1. Risk Management Philosophy

The risk management philosophy is the set of shared beliefs and attitudes that characterise how the municipality considers risk in everything it does from strategy development and implementation to its day-to-day activities.

The overall risk philosophy of the municipality is to identify, assess and manage its risks so as to preserve its strategic objectives and create value for all its stakeholders.

2. Risk appetite

The risk appetite can be defined as the amount of risk that the municipality is willing to accept in pursuit of its mission/vision.

The risk appetite guides resource allocation. The risk appetite enables an improved consistency of decision making at all levels through improving risk understanding and also provides a framework for knowingly taking risk within defined boundaries.

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The key determinants of risk appetite are as follows:

- Expected performance;
- The capital needed to support risk taking;
- The culture of the municipality;
- Management experience along with risk and control management skills; and
- Longer term strategic priorities.

3. Risk tolerance

Risk tolerances are the acceptable levels of variation relative to the achievement of objectives. In setting risk tolerances, management should consider the relative importance of the related objectives and aligns risk tolerances with risk appetite. Operating within risk tolerances provides management greater assurance that the municipality remains within its risk appetite and, in turn, provides a higher degree of comfort that the entity will achieve its objectives/goals.

4. Council

The municipality's Council is a critical part of the internal environment and significantly influences other environmental elements.

5. Integrity and Values

Management integrity is a prerequisite for ethical behaviour in all aspects of a municipality's activities. The effectiveness of risk management cannot rise above the integrity and ethical values of the people, who create, administer and monitor the municipality's activities.



6. Commitment to Competence

Competence reflects the knowledge and skills needed to perform assigned tasks. Management should decide how well these tasks need to be accomplished weighing the municipality's strategy and objectives against plans for strategy implementation and the achievement of objectives.

7. Organisational Structure

The municipality's organisational structure provides the framework to plan, execute, control and monitor its activities. The organisational structure should be organised to enable effective risk management and to carry out its activities so as to achieve its objectives.

8. Authority and Responsibility

This includes establishing the reporting relationships and authorisation protocols as well as policies that describe appropriate practices, knowledge and experience of key personnel as well as the resources for carrying out duties.

9. Human Resource Policies and Procedures

Human Resource Policies and Practices pertaining to employing, orientation, training, evaluating, counselling, promoting, compensating and taking remedial actions send messages to employees regarding the expected levels of integrity, ethical behaviour and competence.



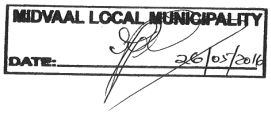
5.2 Objective setting

Objectives must exist before management can identify events potentially affecting their achievement. The setting of these objectives is usually completed during the "Strategic planning and Budgetary process."

The municipality's objectives can be viewed in the context of four categories:

- **Strategic –** relating to high-level goals, aligned with and supporting the municipality's mission/vision;
- **Operations –** relating to effectiveness and efficiency of the municipality's operations, including performance and service delivery goals. They vary based on management's choices about structure and performance;
- **Reporting –** relating to the effectiveness of the municipality's reporting. This include external and internal reporting and may involve financial or non-financial information;
- **Compliance –** relating to the municipality's compliance with applicable laws and regulations.

After having clearly documented and confirmed the municipality's objectives, it is necessary to identify all potential risks and threats relating to processes, assets and strategy. These must reflect the possible problems and situations that may hinder the achievement of the objectives of the municipality.



5.3 Risk Identification

The Risk identification phase is a deliberate and systematic effort to identify and document the municipality's key risks. The risk identification process should cover all risks, regardless of whether or not such risks are within the direct control of the municipality.

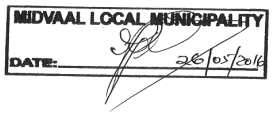
Up to date and relevant information is important in identifying risks. Risk identification should be strengthened by supplementing management's perceptions of risk with:

- Review of external and internal audit reports;
- Review of the reports of MPAC;
- Financial analysis;
- Historic data analyses;
- Actual loss of data;
- Interrogation of trends in key performance indicators;
- Benchmarking against peer groups or quasi peer groups;
- Market and sector information;
- Scenario analysis; and
- Forecasting and stress testing.

To ensure comprehensiveness of risk identification the municipality should identify risks through appropriate processes of:

Strategic risk identification – This means to identify risks emanating from the choices made by the municipality, specifically with regard to whether such choices weaken or strengthen the municipality's ability to execute its constitutional mandate. Strategic risks should be formally reviewed concurrently with changes in strategy, or at least once a year to consider new and emerging risks.

Operational risk identification – This entails the identifying of risks concerned with the municipality's operations. Operational risk identification should be repeated when changes occur such as significant environmental or institutional changes, or at least once a year, to identify new and emerging risks.



Project risk identification – This means to identify risks inherent to particular projects. Project risk should be identified for all major projects, covering the whole lifecycle. As for long term projects, the project risk register should be reviewed at least once a year to identify new and emerging risks.

5.4 Risk assessment

Risk assessment is a systematic process to quantify or qualify the level of risk associated with a specific threat or event. The main purpose of risk assessment is to help management prioritise the identified risks. This enables management to spend more time, effort and resources to manage risks of higher priority than risks with lower priority. The output of the risk assessment is a risk register enriched by addition of ratings for each risk.

Risks should be assessed on the basis of the likelihood of the risk occurring and the impact of its occurrence on the particular objective it is likely to affect. The risk assessment is performed using a 3 step process, as described in detail in the Risk Management Framework.



5.5 Risk response

The purpose of risk response is to develop strategies to reduce or eliminate the threats and events that create risks. Risk response involves identifying and evaluating the range of possible options to address risks and implementing the chosen option.

Management should develop response strategies for all material risks, prioritising the risks exceeding or nearing the risk appetite level. Response strategies should be documented together with the responsibilities and timelines.

5.6 Control Activities



Risk responses serve to focus attention on control activities need to help ensure that the risk responses are carried out properly and in a timely manner. Control activities are part of the process by which a municipality strives to achieve its objectives.

Control activities are the policies and procedures that help ensure that management responses are properly executed. They occur throughout the municipality, at all levels and in all functions.

Management should develop the internal control architecture through:

1. **Preventative controls** to prevent errors or irregularities from occurring e.g. physical security of assets to prevent theft;

2. **Detective controls** to find errors or irregularities after they have occurred e.g. performance of reconciliation procedure to identify errors; and

3. **Corrective controls** that operate together with detective controls to correct errors and irregularities.

The internal control architecture should include:

1. **Management controls** to ensure that the municipality's structure and systems support its policies, plans and objectives, and that it operates within laws and regulations;

2. **Administrative controls** to ensure that policies and objectives are implemented in an efficient and effective manner;

3. **Accounting controls** to ensure that resources are accounted for fully and transparently and are properly documented; and

4. **Information technology controls** to ensure security, integrity and availability of information.

5.7 Information and Communication

Properly and timeously communicated relevant information is essential to equip the relevant officials to identify and assess and respond to risks.

Effective information and communication is intended to support enhanced decision making and accountability through:

- Relevant, timely, accurate and complete information;
- Communicating responsibilities and actions.

5.8 Monitoring

Risk management should be regularly monitored – a process that assesses both the presence and functioning of its components and the quality of their performance over time. Monitoring can be done in two ways: through ongoing activities or separate evaluations. This will ensure that risk management continues to be applied at all levels across the municipality.

Monitoring activities should focus on:



- **Monitoring of risk action plans** - Risk action plans need to be monitored on an ongoing basis to ensure the necessary actions are implemented on schedule and as intended.

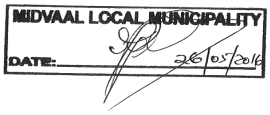
- **Monitoring of controls** - The effective operation of existing controls as well as their cost effectiveness needs to be evaluated regularly. Evaluations may include management reviews, self assessment reviews and third party reviews as appropriate. Internal audit should also perform periodic reviews on existing controls as well as the implementation of necessary additional controls on a periodic basis.

- **Monitoring of new and emerging risks** - The risk profile of any organisation will change over time. Thus there is a need to monitor and review the risk profile of the municipality to ensure that it remains relevant and complete. Changes in strategy, the legal and regulatory environment, restructuring, loss of key personnel, significant control deficiencies, fraud, and changes in business objectives will require an immediate review of municipal risk profiles.

- **Monitoring of the effectiveness of the risk management process** - The efficiency of the entire risk management process should be monitored periodically. A positive correlation should exist between improvements in the system of risk management as well as institutional performance.

5.9 Incident Reporting

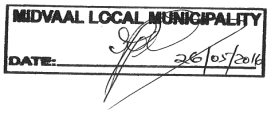
Incident reporting is another means of risk monitoring and reviewing the effectiveness of controls. Certain disciplines such as safety, health, environmental and quality may already have in place incident reporting systems. Such reporting systems should be integrated into the broader risk management incident reporting systems in order to avoid duplication of effort.



5.10 Performance Measurement

Management's performance with the processes of risk management will be measured and monitored through the following performance management activities:

- Monitoring of progress made by management with the implementation of the risk management policy;
- Monitoring of loss and incident data;
- Management's progress made with risk mitigation action plans; and
- An annual quality assurance review of risk management performance.



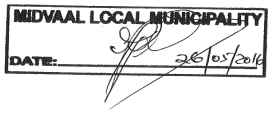
6. PROCEDURES FOR EXCECUTING RISK MANAGEMENT

Procedures on how Midvaal will integrate risk management into operations and day-to-day activities, will now be explained in the same sequence as contained in the flow diagram reflected above under the heading “Risk Management Process”.

6.1 Objective setting

The objective settings of Midvaal get set and documented at Council and the senior management level, during the annual strategic planning programme, and furthermore, during the process of the revision of the Integrated Development Plan (IDP) & Service Delivery & Budget Implementation Plan (SDBIP) for the financial year ahead.

Legislation gives guidance regarding the reporting expected from the municipality, and thus there are procedures set in place to do the necessary reporting timeously. This furthermore implies that in terms of compliance, Midvaal strives to be 100 % compliant with laws and regulations.



6.2 Risk Identification

The initial risk identification was done based on the goals and objectives as set in the current financial period’s IDP and the SDBIP, taking into account findings made in audit reports from previous audits done by external and internal auditors. These risks were duly documented in the Risk Management Implementation Plan.

Newly identified risks will be brought to the attention of the head of the department where the official identified the risk, who then will report this to the last meeting of senior management each month, where risk management will be as a standing matter on the agenda. After this item was addressed at the senior management meeting, it will be included in the Risk Management Plan.

As new audit reports become available, it will be scrutinised and risks identified in this manner, will also be included after being addressed by the senior management.

6.3 Risk Assessment and Risk Response

On the initial document called Risk Assessment, the various departments where the risk will have an impact, were responsible to do the risk assessment as well as provide the Chief Risk Officer with a risk response as explained in detail in the Risk Management Framework. Guidance on this assessments and responses were also given through verbally in the Risk Management Meetings held with the heads of department or their delegates attending the meeting.

Where new risks emerged within a department, these will have to be assessed and a risk response provided by the applicable department before it is reported to and addressed at the senior management meeting.

6.4 Control Activities

As mentioned previously, control activities are the policies and procedures that help ensure that management responses are properly executed. They occur throughout the municipality, at all levels and in all functions.

There are numerous policies and procedures in place in Midvaal, of which the utilisation are enforced for all officials applicable. These policies get reviewed on a regular basis and amended if changes in operations occur.



6.5 Information and communication

Officials already in the employ of Midvaal will be subjected to annual comprehensive workshops on risk management, and each official's responsibility towards this matter will be stressed.

6.6 Monitoring

All affected departments must report on a quarterly basis on the progress made on the actions to improve the management of risk, as contained in the Risk Management Implementation Plan. The Risk Management Officer will be responsible to update the Risk Management Implementation Plan with the info provided. Midvaal's Risk Management Committee will meet on a quarterly basis, to address the progress reported by the departments, as well as emerging new risks reported via the senior management meetings. The Risk Management Committee will then report to the Municipal Manager on their assessments, by means of submitting their report and minutes of the meeting held. After this, the Municipal Manager will report to Council on risk management, thus also on a quarterly basis.

The internal auditors will also, on quarterly intervals conduct assessments, which will form part of the meeting of the Risk Management Committee, as explained earlier.

An incident reporting system was implemented as part of monitoring, and all incidents will be reported in this register, including theft and losses. The reporting of incidents will be done in the same manner that new risks are treated i.e. it will be reported by the department where it originated, to the senior management meeting via the relevant head of department.



These reports and progress must be made available to Gauteng Treasury, which will monitor progress made by Midvaal by visiting the Risk Management Officer from time to time.

6.7 Oversight

In terms of Section 166 (2) of the Municipal Finance Management Act, Act 56 of 2003, a Performance and Audit Committee is an independent advisory body which must –

"1. *advise the municipal council, the political office-bearers, the accounting officer and management staff of the municipality, or the board of directors, the accounting officer and the management staff of the municipal entity, on matters relating to –*

1. …
2. risk management;
3. …;

The Chief Financial Officer will provide feedback to the Performance & Audit Committee, during its quarterly meetings.

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ANNEXURE "AE"



BILLING POLICY

2016/2017 FINANCIAL YEAR



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1. DEFINITIONS

"Accounting Officer" means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act.

"Actual Consumption" means the measured consumption by a customer of a municipal service.

"Applicable Charges" means the rate (including assessment rates) charges, tariffs or subsidies determined by council.

"Annually" means once every financial year.



"Arrangement" means a written agreement entered into between the Municipality and the customer where specific repayment parameters are agreed to. Such arrangement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act but is deemed to be Incidental Credit as envisaged in terms of section 4(6)(b) read with section 5(2) and (3) of the National Credit Act.

"Arrears" means those rates and service charges that have not been paid by the due date and for which no arrangement has been made.

"Authorised Representative" means a person or instance legally appointed by the Municipality to act or to fulfill a duty on its behalf.

"Availability Charges" shall mean an availability charge which means a fixed monthly or annual charge levied against the account holder which is based on the cost for providing a municipal service to the premises of the account holder.

"Basic Municipal Services" shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment.

"Billing" refers to the process of charging for service provided by issuing accounts.

“Billing Date” means the date upon which the monthly statement is generated and debited to the customer's account.

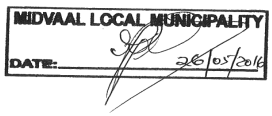
“Business and Commercial Property” means -

- property used for the activity of buying, selling or trading in commodities or services and includes any office or other accommodation on the same property, the use of which is incidental to such activity; or
- property on which the administration of the business of private or public entities take place.

“By-law” shall mean legislation passed by the council of the Municipality, and which shall be binding on the Municipality and on the persons and institutions to which it applies.

"Chief Financial Officer" means the person appointed as the Chief Financial Officer of the Municipality, or his or her nominee.

"Consolidated Account" means an account which is a consolidation of any separate accounts of a person who is liable for payment to the Municipality.



"Council" means the Council of the Midvaal Local Municipality.

“Councillor” shall mean a member of the Council of the Midvaal Local Municipality.

“Connection” means the point at which a customer gains access to municipal services.

"Customer" means the occupier of any premises to which the Municipality has agreed to supply or is actually supplying municipal services, or if no occupier can be identified or located, then the owner of the premises and includes any customer of the Municipality;

“Disconnections” means interrupting the supply of water and electricity to a debtor as a result for non-payment of a Consumer Deposit..

“Defaulter” means any person who owes arrears to the Municipality.

"Delivery Date" shall mean the date on which the periodic account is delivered to the customer or 3 days after the date the account was posted, whichever is the first.

"Domestic Customer or User" of municipal services means a customer who primarily for residential purposes occupies a dwelling, structure or premises.

"Due Date" in relation to rates and services -

(a) rates due in respect of any immovable property, means:-

(i) the date for payment indicated on the account, in the case where rates and services are levied on a monthly basis, the due date shall be the 7th of each month.

"Dwelling" means a building, structure or place of shelter to live in or conduct business from.

"Electricity Charges" means service charges in respect of the provision of electricity.

"**Executive Mayor**" means the Executive Mayor of the municipality.

"Financial Year" shall mean the period starting from 1 July in any year and ending on 30 June of the following year.

"Indigent Customer" means the head of an indigent household:-

(a) who applied for and has been declared indigent in terms of Council's Indigent Policy for the provision of services from the Municipality; and

(b) who makes application for indigent support in terms of Council's Indigent Policy on behalf of all members of his or her household.

"Indigent Policy" means the Indigent Policy adopted by the Council of the Municipality.

"Indigent Program" means a structured program for the provision of indigent support subsidies to qualifying indigent customers in terms of the Council's Indigent Policy.

"Illegal Connection" means a connection to any system through which a municipal service is provided and that is not authorised or approved by the municipal.

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"Interest" means a charge levied with the same legal priority as service fees and calculated at a rate determined by council from time to time.

"Municipal Tariff" shall mean a tariff for services which the Municipality may set for the provision of a service to the local community, and may include a surcharge on such service.

"Tariffs for major services" shall mean tariffs set for the supply and consumption or usage of electricity, water, sewerage and refuse removal, and minor tariffs shall mean all other tariffs, charges, fees, rentals or fines levied or imposed by the Municipality in respect of other services supplied including services incidental to the provision of the major services.

"Normal Office Hours" means the hours when the Chief Financial Officer's offices are open to the public from Mondays to Fridays, excluding public holidays, Saturdays and Sundays.

"Owner" in relation to immovable property means -

(a) the person in whom is vested the legal title thereto provided that:-
 (i) the lessee of immovable property which is leased for a period of not less than thirty years, whether the lease is registered or not, shall be deemed to be the owner thereof;
 (ii) the occupier of immovable property occupied under a service servitude or right analogous thereto, shall be deemed to be the owner thereof;

(b) if the owner is dead or insolvent or has assigned his or her estate for the benefit of his creditors, has been placed under curatorship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be, shall be deemed to be the owner thereof.

"Person" means a natural and juristic person, including any department of state, statutory bodies or foreign embassies.

"Service Delivery Agreement" means an agreement between the Municipality and an institution or persons mentioned in section 76(b) of the Local Government: Municipal Systems Act 32 of 2000.



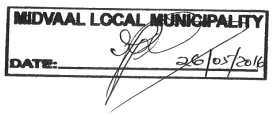
"Sundry Customer Accounts" means accounts raised for miscellaneous charges for services provided by the Municipality or charges that were raised against a person as a result of an action by a person, and were raised in terms of Council's policies, bylaws and decisions.

“Tampering” means unauthorised reconnection of a supply that has been disconnected for non-payment, the interference with the supply mains or bypassing of the metering equipment to obtain unmetered service.



2. ABBREVIATIONS

AO	Accounting Officer
CFO	Chief Financial Officer
EM	Executive Mayor
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
NCA	National Credit Act
VAT	Value Added Tax
IBT	Inclining Block Tariff



3. PREAMBLE

Whereas section 152 (1) (b) of the Constitution of the Republic of South Africa Act 108 of 1996 *('the Constitution)* provides that one of the objects of local government is to ensure that the provision of services to communities occurs in a sustainable manner;

And whereas section 4 (1) (c) of the Local Government: Municipal Systems Act 32 of 2000, as amended *('the Systems Act')* provides that the Council of a Municipality has the right to finance the affairs of the Municipality by charging fees for services, imposing surcharges on fees, rates on property and, to the extent authorised by national legislation, other taxes, levies and duties;

And whereas section 5 (1) (g), read with subsection (2) (b) of the Systems Act provides that members of the local community have the right to have access to municipal services which the municipality provides provided that, where applicable and subject to the policy for indigent customers, pay promptly for services fees, surcharges on fees, other taxes, levies and duties imposed by the municipality;

And whereas Chapter 9, sections 95, 96, 97, 98, 99 and 100, of the Systems Act provides for Customer Care Management, Debt Collection responsibility of the Municipality, contents of the policy, by-laws that give effect to the policy, Supervisory authority and Implementing authority, respectively.

Now therefore the Municipal Council of Midvaal Local Municipality adopts the following policy regarding Billing of Services towards Customers.



4. OBJECTIVE OF THE POLICY

Section 95 of the Local Government: Municipal Systems Act, no 32 of 2000 (hereinafter referred to as the MSA) requires the Municipality to:

4.1.1 establish a sound customer management system;

4.2 establish mechanisms for users of services and ratepayers to give feedback to the municipality regarding the quality of services;

4.3 Take reasonable steps to ensure that users of services are informed of the costs of service provision, the reason for the payment of service fees, and the manner in which monies are utilised;

4.4 Take reasonable steps to ensure the accurate measurement of consumption of services;

4.5 Ensure the receipt by persons liable for payments of regular and accurate accounts that indicate the basis for calculating the amounts due;

4.6 Provide accessible mechanisms for those persons to query or verify accounts and metered consumption, and appeal procedures which allow for prompt redress for inaccurate accounts;

4.7 Provide accessible mechanisms for dealing with complaints, prompt replies and corrective action;

4.8 Provide mechanisms to monitor response times to such complaints;

4.9 Provide accessible pay points and other mechanisms for settling accounts or for making pre-payments for services.

5. UNDERLYING PRINCIPLES OF THIS POLICY



The principles of Billing in the Municipality are:-

5.1 The administrative integrity of the Municipality must be maintained at all times.

5.2 This policy must have the full support of Council.

5.3 Councillors must have full knowledge of the implementation and enforcement of the policy.

5.4 Customers must be informed of the contents of this policy.

5.5 Customers must apply for services from the Municipality by the completion of the prescribed application form.

5.6 A person liable for a rates and taxes must furnish the municipality with an address where correspondence can be directed to and remains his/her responsibility to enquire with the municipality if the account is not rendered

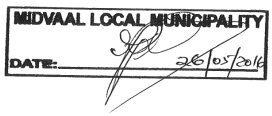
5.7 Customers must receive regular and accurate accounts that indicate the basis for calculating the amounts due. The customer is entitled to have the details of the account explained upon request.

5.8 Customers must pay their accounts regularly on or before the due date.

5.9 Customers are entitled to reasonable access to pay points and to a variety of reliable payment methods.

5.10 Customers are entitled to an efficient, effective and reasonable response to appeals, and should not suffer any disadvantage during the processing of a reasonable appeal.

5.11 Debt collection action will be instituted promptly, consistently, and effectively without exception and with the intention of proceeding until the debt, including the cost of collection, is recovered.



6. LEGISLATIVE FRAMEWORK

The legal framework central to Billing and the functioning of municipalities is contained in various pieces of legislation, some of which is briefly outlined in the section to follow.

6.1 Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996)

The Constitution of the Republic of South Africa, 1996,(Act No. 108 of 1996), is the supreme law of the Republic, any law or conduct inconsistent with it is invalid, and the obligations imposed by it must be fulfilled. The right to sufficient water and appropriate assistance where one is unable to support them and their dependents is enshrined in the Constitution. In this

instance the state must take reasonable legislative and other measures, within its available resources, to achieve the progressive realisation of these rights.

The objectives of local government are set out in Section 152 of the Constitution and include:

6.1.1 providing a democratic and accountable government for local communities;
6.1.2 provision of services to communities in a sustainable manner;
6.1.3 promoting social and economic development;
6.1.4 promoting a safe and healthy environment; and
6.1.5 encouraging the involvement of communities and community organisations in the matters of local government.

Furthermore a municipality must achieve these objectives within its financial and administrative capacity. It is therefore within the powers and functions of a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of a municipality as it aims to achieve its objective of providing services to communities in a sustainable manner.

6.2 Electricity Regulation Act, 2006 (No. 4 of 2006)

The Electricity Regulation Act, 2006 (No. 4 of 2006) prohibits a municipality (licensee) from reducing or terminating the supply of electricity unless;

6.2.1 the customer is insolvent,

6.2.2 the customer has failed to honour, or refuses to enter into, an agreement for the supply of electricity; or

6.2.3 the customer has contravened the payment conditions of that licensee.

As such, the municipality must ensure that it enters into service agreements with its customers for the supply of services, including electricity, and that these agreements clearly spell out the service and payment conditions which the customer will be subject to.

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6.3 Water Services Act, 1997 (Act No. 108 of 1997)

The main objective of this Act Is to provide for the right of access to “basic water supply” and “basic sanitation” necessary to ensure sufficient water and an environment not harmful to health or well-being. The responsibility lies on the municipality as a water services authority to make reasonable measures to realise these rights.

Basic water supply refers to the prescribed minimum standard of water supply services necessary to support life and personal hygiene. A municipality cannot deny any person access to basic water services due to non-payment, where that person proves, to the satisfaction of the municipality, that they are unable to afford to pay for basic services. The implication for municipalities is that they cannot disconnect or discontinue services beyond the basic water supply as defined but may limit/restrict the flow of water to a property.

6.4 Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003)

The Municipal Finance Management Act (Act 56 of 2000) places responsibility on the Municipal Manager as the Accounting Officer to ensure that a municipality has and implements a Credit Control and Debt Collection Policy .As an Accounting Officer, the Municipal Manager is also responsible for the management of the revenue of the municipality and is under obligation to take all reasonable steps to ensure that the municipality has effective revenue collection systems consistent with Section 95 of the Municipal Systems Act and the municipality’s Credit Control and Debt Collection Policy. Further that the municipality charges interest on arrears, except where the council has granted exemptions in accordance with its budget-related policies.

6.5 Local Government: Municipal Structures Amendment Act, 2000 (Act 33 of 2000)

The Municipal Structures Act 117 of 1998 set out the powers and function of municipalities where in District Municipalities where tasked with the supply of portable water, bulk electricity, sewerage and waste disposal. With the **Municipal Structures Amendment Act, 2000(Act**

No.33 of 2000), these functions are now performed by both the District and Local Municipalities based on the locality of the municipality.

6.6 Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004)

The Act aims to regulate the powers of municipalities to impose rates on property. As required by the Act, the council of a municipality must adopt a rates policy and pass bylaws to enable the municipality to levy rates on all rate-able properties in its area as required.

The owner of a property is liable for the payment of a rate levied by a municipality on the property, subject to the municipality's Credit Control and Debt Collection Policy .The municipality may recover any unpaid rates on the property from the tenant, occupier or agent of the owner after serving them with a written notice. This is irrespective of any contractual obligation that might exist with the owner and is limited to the rent or money due and payable.

6.7 Municipal By-laws



Section 160(4) of the Constitution provides that no bylaw may be passed by a Municipal Council unless all the members of the Council have been given reasonable notice; and the proposed bylaw has been published for public comment. Only once the by law has been published on the official gazette of the relevant province can it be enforceable.

Further, Section 90 of the Municipal Systems Act requires municipalities to adopt credit control and debt collection bylaws in order to give effect to the policy and to give municipality legislative powers to enforce the policy. These bylaws may differentiate between categories of ratepayers, user of service, debtors, taxes, services, service standards and other matters, as long as the differentiation does not amount to unfair discrimination.

6.8 Local Government: Municipal Systems Act (Act 32 of 2000)

The Act requires a municipality to collect all money due and payable to it, and in so doing a municipality must adopt, maintain and implement a credit control and debt collection policy. A municipality is empowered by the Act to levy and recover fees, charges or tariffs in respect of

any function or service of the municipality; and to recover collection charges and interest on any outstanding amount subject to the provisions of the National Credit Act. The Act further outlines the contents required of a municipal credit control and debt collection policy.

7. SUPERVISORY AUTHORITY

7.1.1 As provided by section 99 of the Act, the Executive Mayor of the municipality is responsible for overseeing and monitoring:

7.1.1 The implementation and enforcement of this policy; and

7.1.2 The performance of the Municipal Manager in implementing this

7.2 The Executive Mayor shall at least once a year cause an evaluation or review of this policy and the by-law to be performed, in order to improve the efficiency of the municipality's Billing processes and procedures, as well as the implementation of this policy.



8. IMPLEMENTING AUTHORITY

8.1.1 As contemplated in Section 100 of the Act, the Municipal Manager:-

8.1.2 Implements and enforces the Billing policy.

8.1.3 Must establish effective administration mechanisms, processes and procedures to bill amounts that are due and payable to the Municipality.

8.1.4 Where necessary make recommendations to the Executive Mayor with the aim of improving the efficiency of the billing mechanisms, processes and procedures.

8.1.5 Establish effective communication between the Municipality and account holders with the aim of keeping account holders abreast of all decisions by Council that my affect account holders.

8.1.6 Establish customer service centres, located in such communities as determined by the Municipal Manager.

8.1.7 Convey to account holders information relating to the costs involved in service provision, and how funds received for the payment of services are utilised, and may where necessary employ the services of local media to convey such information.

8.2 The Municipal Manager may, in writing, delegate any of the powers entrusted or delegated to him or her in terms of Council's Billing policy to the Chief Financial Officer.



8.3 A delegation in terms of subsection (2):-

8.3.1 Is subject to any limitations or conditions that the Municipal Manager may impose;

8.3.2 May authorise the Chief Financial Officer in writing, to sub-delegate duties and responsibilities to the Director Income.

8.3.3 The delegation does not divest the Municipal Manager of the responsibility concerning the exercise of the delegated power.

8.4 The Chief Financial Officer is accountable to the Municipal Manager for the implementation, enforcement and administration of this policy, and the general exercise of his powers in terms of this policy.

8.5 The Director Income shall be accountable to the Chief Financial Officer for the sections of this policy delegated to the Director Income in terms of the MFMA section 82.

9. APPLICATION FOR THE PROVISION OF MUNICIPAL SERVICES

9.1 A customer who requires the provision of municipal services must apply for the service from the Municipality. The application must be made on the prescribed form.

9.2 The application for the provision of municipal services must be made by the registered owner of an immovable property ONLY.

9.3 The Municipality will not entertain an application for the provision of municipal services by a tenant of a property, or any other person who is not the owner of the property. The only exception will be:-

9.3.1 Individuals and Businesses with lease agreements to lease properties from the Municipality;

9.3.2 Government Departments;

9.3.3 Body Corporates who take the responsibility for the payment of basic water, basic sewer and refuse removal services on behalf of the individual sectional title owners; and

9.3.4 Approved Indigent Customers for the purposes of registering and allocating the applicable subsidy to qualified indigent customers whom will be allowed to open an account in the name of the lessee of the property.

9.4 In case of existing arrangements where tenants have existing accounts, and the tenant is guilty of non-payment, the owner is liable for the outstanding debt, except where the property concerned is owned by the Municipality.

9.5 In terms of section 102(3) of the Municipal Systems Act the Municipality must provide an owner of a property in its jurisdiction with copies of accounts sent to the occupier of the property for municipal services supplied to such a property if the owner requests such accounts in writing from the Municipality.

9.6 An agent may with a proxy open an account in the name of the owner.

9.7 The application for the provision of municipal services must be made in writing on the prescribed application form that is provided by the Municipality.



9.8 By completing the prescribed application form for the provision of municipal services the consumer of services enters into an agreement with the Municipality. Such agreement does not constitute a credit facility envisaged in terms of section 8(3) of the National Credit Act (NCA) but shall be incidental credit as envisaged in terms of section 4(6)(b) of the NCA, to which the NCA will only apply to the extent as stipulated in section 5 of the NCA.

9.9 The agreement with the Municipality makes provision for the following:-

9.9.1 An undertaking by the occupier that he or she will be liable for collection costs including administration fees, interest, disconnection and reconnection costs, and any other legal costs occasioned by his or her failure to settle accounts by the due date on the attorney and client scale;

9.9.2 An acknowledgement by the occupier that accounts will become due and payable by the due date notwithstanding the fact that the owner did not receive the account;

9.9.3 That the onus will be on the occupier to ensure that he or she is in possession of an account before the due date; and

9.9.4 An undertaking by the Municipality that it shall do everything in its power to deliver accounts timeously.

9.10 The application for the provision of municipal services shall be made at least fourteen (14) days prior to the date on which the services are required to be connected.

9.11 On receipt of the application for provision of municipal services, the Municipality will cause the reading of metered services linked to the property to be taken on the working day after the application.

9.12 The first account for services will be rendered after the first meter reading cycle to be billed following the date of signing the service agreement.



9.13 In case of new buildings being erected and a connection is made for the first time to the main service lines the metering and levying of services actually consumed or received will take place as follow:-

9.13.1 Availability charge for electricity, water (in the case of builders' connections) and sewer charges are levied with effect from the date when the property is registered in the deeds office and a connection is available.

9.13.2 Availability charge for electricity (if no builders' connection) and refuse removal charges are levied with effect from the date of the Occupancy Certificate issued by the Building Control Section.

9.13.3 Availability charges for Water and Electricity will be levied on Vacant Land from date of Registration where the Service is available and the customer can connect to the respective network.



10. DEPOSITS AND GUARANTEES

10.1 At the time of registration as a customer, a deposit will be required based on the criteria set by the Chief Financial Officer from time to time.

10.2 The Chief Financial Officer may, accept an irrevocable bank guarantee in lieu of a deposit on application for the provision of municipal services

10.3 Existing customers moving to a new address are required to pay the prescribed customer deposit on application for the provision of municipal services at the new address.

10.4 Arrangements for the payment of the deposit shall be entered into only with the approval of the Director Income.

10.5 On termination of the supply of services the amount of the deposit less any payment due to the Municipality will be refunded to an account holder, provided that payments

due are less than the deposit paid, and that the account holder has provided a forwarding address.

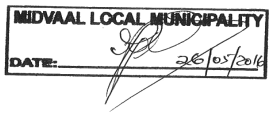
10.6 **No interest will be paid on any deposit held by Council.**

10.7 Review of the Deposits

10.7.1 The deposits shall be reviewed and increased annually with the review of the tariffs.

10.7.2 If the customer poses a credit risk, the value of the original deposit paid or a guarantee held may be reviewed from time to time by the Chief Financial Officer.

10.7.3 The deposit on an account may be reviewed when:
10.7.3.1 The Account is paid after the due date
10.7.3.2 Payment by negotiable instrument or direct debit, is dishonoured
10.7.3.3 There is increased consumption of services



11. ACCOUNTS AND BILLING

11.1.1 The Municipality shall provide all customers with a monthly consolidated account for municipal service rendered as per Section 102 of the Municipal Systems Act, Act 32 of 2000 which account shall be generated on a monthly basis.

11.1.2 The monthly consolidated account can include property rates charges, in which case they shall comply with section 27 of the Municipal Property Rates Act No. 6 of 2004.

11.1.3 All accounts rendered by the Municipality shall be payable on the due date.

11.1.4 Account balances which remain unpaid after 30 days from the delivery date of the account shall attract interest on arrears, irrespective of the reasons for non-payment.

11.1.5 All accounts are payable as above regardless of the fact that the customer has not received the account, the onus being on the customer to obtain a copy of the account before the due date

11.1.6 Accounts will be rendered using either one of the following ;

11.6.1 Conventional postal services,

11.6.2 Hand delivery at the premises

11.6.3 By means of an email if so requested by the customer or

11.6.4 By means of Multimedia system (MMS) if registered for.



12. RATES

12.1 Rates shall be billed annually and maybe recovered annually or monthly, as determined by the Municipality.

12.2 Property rates which are billed and recovered annually shall be billed in terms of the July account of each year.

12.3 Property rates may also be billed annually for a specific financial year but recovered in monthly instalments to assist its customers.

12.4 The tariffs to calculate property rates are determined annually, approved by Council.

13. ELECTRICITY

13.1 The provisions of this policy, in respect of the supply of electricity to a customer, shall constitute the payment conditions of the Municipality as licensee, contemplated in section 21(5) of the Electricity Regulation Act No. 4 of 2006.

13.2 Service charges in respect of electricity shall be determined in accordance with metered consumption.

13.3 Monthly accounts shall be rendered for electricity consumption and the customer shall effect payment thereof by the due date.

13.4 Availability charges for electricity, where applicable, are levied monthly for a specific financial year.

13.5 The tariffs to calculate the electricity charges are determined annually, approved by Council and contained in the tariff book produced by the Municipality.

14. WATER CHARGES

14.1 The provisions of this policy, in respect of the supply of water to a customer, shall constitute the payment conditions of the Municipality as water services authority and water services provider, contemplated in sections 4 and 21 of the Water Services Act No. 108 of 1997.

14.2 Service charges in respect of water shall be determined in accordance with metered consumption.

14.3 Monthly accounts shall be rendered for water consumption and the customer shall effect payment thereof by the due date.

14.4 Availability charges for water, where applicable, are levied monthly for a specific financial year.

14.5 The tariffs to calculate the water charges are determined annually, approved by Council and contained in the tariff book produced by the Municipality.

15. REFUSE AND SEWER CHARGES



15.1 Refuse and Sewer charges are billed monthly.

15.2 Basic charges for sewer, where applicable, are levied monthly for a specific financial year.

15.3 The tariffs to calculate the refuse and sewer charges are determined annually, approved by Council and contained in the tariff book produced by the Municipality.

16. SUNDRY CUSTOMER ACCOUNTS

16.1 Sundry customer accounts may be rendered by the Municipality from time to time.

16.2 Any sundry customer account may be included in the monthly consolidated account produced by the Municipality in terms of section 102 of the Municipal Systems Act, No 32 of 2000,

17. FINAL ACCOUNTS

17.1 Upon receipt of a customer's application for the termination of municipal services, the Municipality shall:-

17.1.1 Take final readings in respect of metered municipal services;

17.1.2 Prepare and render a final account;

17.1.3 Appropriate the customer deposit for the reduction or settlement of any outstanding amount owed by the customer; and

17.1.4 Return the customer deposit to the customer in the event that no amount is owed to the Municipality.



18. METERING OF MUNICIPAL SERVICES

18.1 The Municipality may introduce various metering equipment and may encourage customers to convert to a system which is preferred by the Council when Council considers this to be beneficial to its functioning and operations.

18.2 Electricity and water consumption is measured with conventional and prepayment meters.

18.3 Customers may apply to Council for the installation of a prepayment electricity meter in place of a conventional meter at the cost of the customer, subject to the account of customer being paid in full.

18.4 Where a customer has successfully applied for indigent status the conventional meter for electricity will be changed to a prepayment electricity meter at the cost of the Council.

18.5 The following applies to the reading of conventional meters:-



18.5.1 Conventional electricity and water meters are read at in cycles of approximately 30 days.

18.5.2 If for any reason the conventional electricity and water meters cannot be read, the Municipality will render an account based on interim consumption. The interim will be based on the average of the previous 6 months' consumption.

18.5.3 The account based on interim consumption will be adjusted in the subsequent account based on the actual consumption.

18.5.4 The customer is responsible to ensure access to metering equipment for the obtaining of meter readings for billing purposes.

18.5.5 Customers can, for reasons of non-accessibility to their properties by meter readers, provide the Municipality with monthly meter readings for billing purposes. Customers can phone in or email the billing personnel with their readings and a photo will be the preferred method.

18.5.6 If any calculation, reading or metering error is discovered, or an actual meter reading is obtained in cases where the Municipality did not have access to the meter, in respect of any account rendered to a customer:-

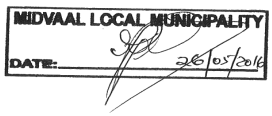
18.5.6.1 The error shall be corrected or the adjustment made in the subsequent account;

18.5.6.2 Any such correction / adjustment in favour of Council may apply in respect of an account from a date no more than 3 years for municipal services from the date on which the error on the account was discovered or the adjustment were done. All interims levied during this period will be reversed.

18.5.6.3 any such correction / adjustment in favour of the customer may apply in respect of an account from a date no more than 3 years for municipal services from the date on which the error on the account was discovered or the adjustment were done.

18.5.6.4 The correction shall be based on the tariffs applicable during the period in which the error occurred.

18.5.7 Any water leakage on the side of the customer will be the responsibility of the customer and he will be liable for the payment of the water.



18.6 The following applies to prepayment metering:-

18.6.1 Prepayment electricity and water is purchased at prepayment vending points for consumption after the date of purchase.

18.6.2 Amounts tendered for the purchase of prepayment electricity and water will not be refunded after the prepayment meter voucher has been produced.

18.6.3 On request of the customer, copies of the previous prepayment meter vouchers will be produced. Lost vouchers will not be replaced under any circumstances.

18.6.4 Credits remaining in the prepayment meter will not be refunded when a premises is vacated by a customer.

18.6.5 The Municipality shall not be liable for the reinstatement of credit in a prepayment meter due to tampering with, or the incorrect use or abuse of prepayment meters.

18.6.6 The Municipality may appoint vendors for the sale of prepaid electricity and water but does not guarantee the continued operation of any vendor.

18.6.7 The Municipality may apply all the debt collection functions available on the prepayment system to collect all arrear debt on the account of the customer.

19. PAYMENT OF ACCOUNTS

19.1 All accounts rendered by Midvaal Local Municipality shall be payable on the 7th of each month regardless of the day of the week.

19.1.1 The Municipality has established the following accessible Pay Points and other mechanisms for settling accounts:

Direct Deposits towards Midvaal Local Municipality's Bank Account
Various Cashier Pay Points.
Third Party payments such as:
EasyPay
Post Office
Pick &Pay
Checkers
Shoprite



19.2 Accounts balances which remain unpaid after 30 days from the due date shall attract interest on arrears irrespective of the reason for non-payment.

19.3 All accounts are payable as above regardless of the fact that the customer has not received the account; the onus being on the customer to obtain a copy or the balance of the account before the due date.

19.4 Payments received in respect of rates and service charges will be allocated by the CFO of Midvaal Local Municipality entirely within his or her discretion, on the account of the customer.

20. INTEREST ON ARREAR DEBT

20.1.1 Interest charges are raised on arrears which appear on the accounts.

20.1.2 The interest rate is determined by the Chief Financial Officer and is reviewed from time to time.

20.1.3 Interest shall accrue 30 days from date of account on unpaid accounts. Interest shall accrue for each completed month in respect of any arrears remaining unpaid after 30 days of the account. A part of a month shall be deemed to be a completed month.

20.1.4 Payments on assessed / estimated charges, where the final amount has not been determined but which would have been due and payable had the amount been determined, shall attract interest from the date when it would have been so due and payable, i.e. 30 days from date of account.

20.1.5 Interest may only be reversed under the following circumstances:

20.1.6 If the Municipality has made an administrative error on the account

20.6.1 Where the Chief Financial Officer approves such reversal from time to time in terms of interest waiver scheme.

21. DISPUTES AND APPEALS

21.1 In this policy “dispute” refers to the instance when a debtor questions the correctness of any account rendered by the Municipality with the Municipal Manager as per the process in sub-item (2) below.

21.2 In order for a dispute to be registered with the municipality, the following procedures must be followed:

21.2.1 By the customer



21.2.1.1 The dispute must be submitted in writing

21.2.1.2 No dispute will be registered verbally whether in person or over the telephone.

21.2.1.3 The debtor must furnish full personal particulars including ALL account numbers held with the Municipality, direct contact telephone number, fax-number, postal and e-mail addresses and any other relevant particulars required by the municipality.

21.2.1.4 The full nature of the dispute must be described in the correspondence referred to above.

21.2.1.5 The onus will be on the debtor to ensure that he receives a written acknowledgement of the dispute.

21.2.1.6 The debtor will be liable for the amount due except for the dispute amount on or before due date for the account rendered.

21.2.2 By the Municipality:

21.2.2.1 On receipt of the dispute the following actions are to be taken:

21.2.2.2 A written acknowledgement of the receipt of the dispute must be provided to the debtor.

21.2.2.3 The amount payable by the debtor for the specific month of the dispute and inform the debtor that all accounts thereafter must be paid in full.

21.2.2.4 Specify the time to resolve the dispute- disputes must be solved within 3 (three) months

21.2.2.5 The dispute must be registered in a dispute register



21.2.2.6 Inform the Debt Collection Department of the dispute

21.2.2.7 Ensure that all relevant information received is rectified accordingly on the finance system

21.2.2.8 Conduct checks or follow-ups on all disputes as unresolved

21.3 The following provisions apply to the consideration of disputes:

21.3.1 All disputes must be concluded by the Municipal Manager or delegated official

21.3.2 The Municipal Manager's or the delegated official's decision is final and will result in the immediate implementation of any debt collection and credit control measures provided for in this Policy after the debtor is provided with the outcome of the appeal.

21.3.3 The same debt will not again be defined as a dispute in terms of this paragraph and will not be reconsidered as the subject of a dispute.

21.3.4 Should the debtor not be satisfied with the outcome of the dispute, a debtor may lodge an appeal in terms of section 62 of the Systems Act.

21.4 The Municipality reserves the right to declare a dispute on any account as may be deemed necessary.

21.5 Any customer may appeal to the Council against the accuracy of an amount reflected in a particular account within one month after receiving the account

21.6 Appeals are made by way of written representation or telephonically to the Council

21.7 In the event of a customer alleging that any meter, measuring device or service connection is defective or inaccurate, the Council may arrange for the meter, measuring device or service connection to be inspected and tested. Should the meter, measuring device or service connection prove not to be defective or inaccurate by more than 5%, the costs of carrying out the inspection and test are paid by the customer who requested the inspection and test.

21.8 Out of court settlement offers by debtors against whom legal action is pending can be considered after consultation with Councils legal representatives, if it is in the best financial interest of the Council.

MIDVAAL LOCAL MUNICIPALITY
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22. PRIMA FACIE EVIDENCE

22.1 A certificate endorsed by the municipal manager, reflecting the amount due and payable to the Municipality, shall upon mere production thereof be accepted by any court of law as prima facie evidence of the indebtedness reflected therein.

23. POWER OF ENTRY AND INSPECTION

23.1 For any purpose related to the implementation or enforcement of this policy, and at all reasonable times, or in an emergency, a duly authorised representative of the Municipality may enter premises, request information and carry out such inspection or examination, as he or she may deem necessary:-

23.1.1 With regard to the installation or repair of any meter or service connection or reticulation; or

23.1.2 So as to limit, discontinue, disconnect or reconnect the provision of any service.

23.2 If the Municipality considers it necessary that work be performed to enable the afore stated authorised representative to perform a function referred to in subsection (1) properly and effectively, then it may:-

23.2.1 By written notice require the owner or occupier of the premises, at his or her own expense, to do specific work within a specified period; or

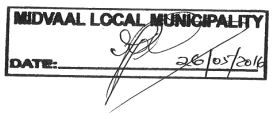
23.2.2 If, in its reasonable opinion, the situation is a matter of urgency, then the Municipality may do such work, or cause it to be done, at the expense of the owner or occupier, and without written notice.

23.3 If the work referred to in subsection (2)(b) above is carried out for the sole purpose of establishing whether a contravention of this policy has been committed, and no such contravention has taken place, then the Municipality shall bear the expense connected therewith, together with the expense of restoring the premises to its former condition.

24. IMPLEMENTATION AND REVIEW OF THIS POLICY

24.1 This policy shall be implemented once approved by Council. All future Billing Procedures must be made in accordance with this policy.

24.2 In terms of section 17(1)(e) of the MFMA this policy must be reviewed on annual basis and the reviewed policy tabled to Council for approval as part of the budget process.



ANNEXURE "AF"



ELECTRICAL BY-LAWS

2016/2017 FINANCIAL YEAR



MIDVAAL LOCAL MUNICIPALITY



ELECTRICITY SUPPLY BY-LAW

CHAPTER 1
GENERAL

1. Definitions - In this by-law, unless inconsistent with the context –

"accredited person" means a person registered in terms of the Regulations as an electrical tester for single phase, an installation electrician or a master installation electrician, as the case may be;

"applicable standard specification" means the standard specifications as listed in Schedule 1 attached to this by-law;

"certificate of compliance" means a certificate issued in terms of the Regulations in respect of an electrical installation or part of an electrical installation by an accredited person;

"consumer" in relation to premises means:

(i) any occupier thereof or any other person with whom the Municipality has contracted to supply or is actually supplying electricity thereat; or

(ii) if such premises are not occupied, any person who has a valid existing agreement with the Municipality for the supply of electricity to such premises; or

(iii) if there is no such person or occupier, the owner of the premises;

"credit meter" means a meter where an account is issued subsequent to the consumption of electricity;

"electrical contractor" means an electrical contractor as defined in the Regulations;

"electrical installation" means an electrical installation as defined in the Regulations;

"high voltage" means the set of nominal voltage levels that are used in power systems for bulk transmission of electricity in the range of 44kV<Un $\leq$ 220 kV. [SABS 1019];

"low voltage" means the set of nominal voltage levels that are used for the distribution of electricity and whose upper limit is generally accepted to be an a.c. voltage of 1000V (or a d.c. voltage of 1500 V). [SABS 1019]

"the law" means any applicable law, proclamation, ordinance, act of parliament or enactment having force of law;

"medium voltage" means the set of nominal voltage levels that lie above low voltage and below high voltage in the range of 1 kV < Un $\leq$ 44 kV. [SABS 1019]

"meter" means a device which records the demand and / or the electrical energy consumed and includes conventional and prepayment meters;

"motor load, total connected" means the sum total of the kW input ratings of all the individual motors connected to an installation;

"motor rating" means the maximum continuous kW output of a motor as stated on the maker's rating plate;

"motor starting current" in relation to alternating current motors means the root mean square value of the symmetrical current taken by a motor when energised at its rated voltage with its starter in the starting position and the rotor locked;

"Municipality" means Midvaal Local Municipality, a municipality established in terms of the law or any legal entity duly authorised by the Midvaal Local Municipality to provide an electricity service within the jurisdiction of the Midvaal Local Municipality.

"occupier" in relation to any premises means –



(a) any person in actual occupation of such premises;

(b) any person legally entitled to occupy such premises;

(c) in the case of such premises being subdivided and let to lodgers or various tenants, the person receiving the rent payable by such lodgers or tenants, whether on his own account or as agent for any person entitled thereto or interested therein, or

(d) any person in control of such premises or responsible for the management thereof, and includes the agent of any such person when he / she is absent from the Republic of South Africa or his / her whereabouts are unknown;

"owner" in relation to premises means the person in whom is vested the legal title thereto; provided that –

(a) in the case of immovable property –

(i) leased for a period of not less than 50 years, whether the lease is registered or not, the lessee thereof, or

(ii) beneficially occupied under a servitude or right analogous thereto, the occupier thereof;

(b) if the owner as hereinbefore defined –

(i) is deceased or insolvent, has assigned his estate for the benefit of his creditors, has been placed under curatorship by order of court or is a company being wound up or under judicial management, the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be, or

(ii) is absent from the Republic of South Africa, or if his address is unknown to the Municipality, any person who as agent or otherwise receives or is entitled to receive the rent in respect of such property, and

(iii) if the Municipality is unable to determine who such person is, the person who is entitled to the beneficial use of such property, shall be deemed to be the owner thereof to the exclusion of the person in whom is vested the legal title thereto;

"point of consumption" means a point of consumption as defined in the Regulations;

"point of metering" means the point at which the consumer's consumption of electricity is metered and which may be at the point of supply or at any other point on the distribution system of the Municipality or the electrical installation of the consumer, as specified by the

Municipality or any duly authorised official of the Municipality; provided that it shall meter all of, and only, the consumer's consumption of electricity;

"point of supply" means the point determined by the Municipality or any duly authorised official of the Municipality at which electricity is supplied to any premises by the Municipality;

"premises" means any land or any building or structure above or below ground level and includes any vehicle, aircraft or vessel;

"prepayment meter" means a meter that can be programmed to allow the flow of pre-purchased amounts of energy in an electrical circuit;

"Regulations" means Regulations made in terms of the Occupational Health and Safety Act, 1993 (Act 85 of 1993), as amended;

"safety standard" means the Code of Practice for the Wiring of Premises SABS 0142 incorporated in the Regulations;

"service connection" means all cables and equipment required to connect the supply mains to the electrical installation of the consumer at the point of supply;

"service protective device" means any fuse or circuit breaker installed for the purpose of protecting the Municipality's equipment from overloads or faults occurring on the installation or on the internal service connection;

"standby supply" means an alternative electricity supply not normally used by the consumer;

"supply mains" means any part of the Municipality's electricity network;

"tariff" means the Municipality*'s* tariff of charges for the supply of electricity, and

"token" means the essential element of a prepayment metering system used to transfer information from a point of sale for electricity credit to a prepayment meter and *vice versa;*

"voltage" means the root-mean-square value of electrical potential between two conductors.

2. Other terms – All other terms used in this by-law shall, unless the context otherwise requires, have the meaning assigned thereto in the Electricity Act, 1987 (Act 41 of 1987), as amended, or the Occupational Health and Safety Act, 1993 (Act 85 of 1993), as amended.

3. Headings and titles – The headings and titles in this by-law shall not affect the construction thereof.



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

CHAPTER 2
GENERAL CONDITIONS OF SUPPLY

4. Provision of Electricity Services – Only the Municipality shall supply or contract for the supply of electricity within the jurisdiction of the Municipality.

5. Supply by agreement – No person shall use or be entitled to use an electricity supply from the Municipality unless or until such person shall have entered into an agreement in writing with the Municipality for such supply, and such agreement together with the provisions of this by-law shall in all respects govern such supply. If a person uses an electricity supply without entering into an agreement he/she shall be liable for the cost of electricity used as stated in section 44 of this by-law.

6. Service of notice –

(1) Any notice or other document that is served on any person in terms of this by-law is regarded as having been served –

(a) when it has been delivered to that person personally;

(b) when it has been left at that person's place of residence or business in the Republic with a person apparently over the age of sixteen years;

(c) when it has been posted by registered or certified mail to that person's last known residential or business address in the Republic and an acknowledgement of the posting thereof from the postal service is obtained;

(d) if that person's address in the Republic is unknown, when it has been served on that person's agent or representative in the Republic in the manner provided by paragraphs (a), (b) or (c); or

(e) if that person's address and agent or representative in the Republic is unknown, when it has been posted in a conspicuous place on the property or premises, if any, to which it relates.

(2) When any notice or other document must be authorised or served on the owner, occupier or holder of any property or right in any property, it is sufficient if that person is described in the notice or other document as the owner, occupier or holder of the property or right in question, and it is not necessary to name that person.

(3) Any legal process is effectively and sufficiently served on the Municipality when it is delivered to the municipal manager or a person in attendance at the municipal manager's office.

7. Compliance with notices – Any person on whom a notice duly issued or given under this by-law is served shall, within the time specified in such notice, comply with its terms.

8. Application for supply –

(1) Application for the supply of electricity shall be made in writing by the prospective consumer on the prescribed form obtainable at the office of the Municipality, and the estimated load, in kVA, of the installation, shall be stated therein. Such application shall be made as early as possible before the supply of electricity is required in order to facilitate the work of the Municipality.

(2) An application for an electricity supply for a period of less than one year shall be regarded as an application for a temporary supply of electricity and shall be

considered at the discretion of the Municipality or any duly authorised official of the Municipality, which may specify any special conditions to be satisfied in such case.

9. Processing of requests for supply – Applications for the supply of electricity will be processed and the supply made available within the periods stipulated in NRS 047.

10. Way leaves –

(1) The Municipality may refuse to lay or erect a service connection above or below ground on any thoroughfare or land not vested in the Municipality or on any private property, unless and until the prospective consumer shall have obtained and deposited with the Municipality written permission granted by the owner of the said private property or by the person in whom is vested the legal title to the land or thoroughfare as aforesaid exists, as the case may be, authorising the laying or erection of a service connection thereon.

(2) If such permission is withdrawn at any time or if the aforesaid private property or thoroughfare changes ownership and the new owner refuses to grant or continue such permission, the cost of any alteration required to be made to a service connection in order that the supply of electricity may be continued, and of any removal thereof which may become necessary in the circumstances, shall be borne by the consumer to whose premises the supply of electricity is required to be continued.

11. Statutory Servitude –

(1) Subject to the provisions of subsection (3) the Municipality may within its municipal area:

(a) provide, establish and maintain electricity services;

(b) acquire, construct, lay, extend, enlarge, divert, maintain, repair, discontinue the use of, close up and destroy electricity supply mains;

(c) construct, erect or lay any electricity supply main on, across, through, over or under any street or immovable property and the ownership of any such main shall vest in the Municipality;

(d) do any other thing necessary or desirable for or incidental, supplementary or ancillary to any matter contemplated by paragraphs (a) to (c).

(2) If the Municipality constructs, erects or lays any electricity supply main on, across, through, over or under any street or immovable property not owned by the Municipality or under the control of or management of the Municipality it shall pay to the owner of such street or property compensation in an amount agreed upon by such owner and the Municipality or, in the absence of agreement, be determined either by arbitration or a court of law.

(3) The Municipality shall, before commencing any work other than repairs or maintenance on or in connection with any electricity supply main on immovable property not owned by the Municipality or under the control or management of the Municipality, give the owner or occupier of such property reasonable notice of the proposed work and the date on which it proposes to commence such work.

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12. Right of admittance to inspect, test and / or do maintenance work –

(1) The Municipality shall, through its employees, contractors and their assistants and advisers, have access to or over any property for the purposes of –

(a) doing anything authorised or required to be done by the Municipality under this by-law or any other law;

(b) inspecting and examining any service mains and anything connected therewith;

(c) enquiring into and investigating any possible source of electricity supply or the suitability of immovable property for any work, scheme or undertaking of the Municipality and making any necessary survey in connection therewith;

(d) ascertaining whether there is or has been a contravention of the provisions of this by-law *or any other law,* and

(e) enforcing compliance with the provisions of this by-law *or any other law,*

(2) The Municipality shall pay to any person suffering damage as a result of the exercise of the right of access contemplated by subsection (1), except where the Municipality is authorised to execute on the property concerned any work at the cost of such person or some other person or to execute on such property any work and recover the cost thereof from such person or some other person, compensation in such amount as may be agreed upon by the Municipality and such person or, in the absence of agreement, as may be determined by arbitration or court of law.

(3) An employee of the Municipality authorised thereto by such Municipality may, by notice in writing served on the owner or occupier of any property, require such owner or occupier to provide, on the day and at the hour specified in such notice, access to such property to a person and for a purpose referred to in subsection (1).

(4) The Municipality may gain access to or over any property without notice and may take whatever action as may, in its opinion, be necessary or desirable in consequence of the existence of a state of war or the occurrence of any calamity, emergency or disaster.

13. Refusal or failure to give information – No person shall refuse or fail to give such information as may be reasonably required of him / her by any duly authorised official of the Municipality or render any false information to any such official regarding any electrical installation work completed or contemplated.

14. Refusal of admittance – No person shall willfully hinder, obstruct, interfere with or refuse admittance to any duly authorised official of the Municipality in the performance of his duty under this by-law or of any duty connected therewith or relating thereto.

15. Improper use – If the consumer uses the electricity for any purpose or deals with the electricity in any manner which the Municipality has reasonable grounds for believing interferes in an improper or unsafe manner or is calculated to interfere in an improper or unsafe manner with the efficient supply of electricity to any other consumer, the Municipality may, with or without notice, disconnect the electricity supply but such supply shall be restored as soon as the cause for the disconnection has been permanently remedied or removed. The fee as prescribed by the Municipality for the disconnection and reconnection shall be paid by the consumer before the electricity supply is restored, unless it can be shown that the consumer did not use or deal with the electricity in an improper or unsafe manner.

16. Electricity tariffs and fees – Copies of charges and fees may be obtained free of charge at the offices of the Municipality.

17. Deposits – The Municipality reserves the right to require the consumer to deposit a sum of money as security in payment of any charges which are due or may become due to the Municipality. The amount of the deposit in respect of each electricity installation shall be determined by the Municipality, and each such deposit may be increased if the Municipality deems the deposit held to be inadequate. Such deposit shall not be regarded as being in payment or part payment of any accounts due for the supply of electricity for the purpose of obtaining any discount provided for in the electricity tariff referred to in this by-law. On cessation of the supply of electricity, the amount of such deposit, free of any interest, less any payments due to the Municipality shall be refunded to the consumer.

18. Payment of charges –

(1) The consumer shall be liable for all charges listed in the prescribed tariff for the electricity service as approved by the Municipality. A copy of the prescribed tariff is obtainable free of charge from the Municipality.

(2) All accounts shall be deemed to be payable when issued by the Municipality and each account shall, on its face, reflect the due date and a warning indicating that the supply of electricity may be disconnected should the charges in respect of such supply remain unpaid after the due date.

(3) An error or omission in any account or failure to render an account shall not relieve the consumer of his obligation to pay the correct amount due for electricity supplied to the premises and the onus shall be on the consumer to satisfy himself/herself that the account rendered is in accordance with the prescribed tariff of charges in respect of electricity supplied to the premises.

(4) Where a duly authorised official of the Municipality has visited the premises for the purpose of disconnecting the supply of electricity in terms of subsection (2) and he / she is obstructed or prevented from effecting such disconnection, the prescribed fee shall become payable for each visit necessary for the purpose of such disconnection.

(5) After disconnection for non-payment of an account, the prescribed fees and any amounts due for electricity consumed shall be paid before the electricity supply is re-connected.

19. Interest on overdue accounts – The Municipality may charge interest on accounts which are not paid by the due date appearing on the account, at an interest rate as approved by the Municipality from time to time.

20. Resale of electricity –

(1) Unless otherwise authorised by the Municipality, no person shall sell or supply electricity, supplied to his premises under an agreement with the Municipality, to any other person or persons for use on any other premises, or permit or suffer such resale or supply to take place. If electricity is resold for use upon the same premises, such resale shall be subject to the conditions laid down in the Electricity Act, 1987 (Act 41 of 1987), provided that the reseller shall be permitted to recover his / her actual electricity cost, provided further that he / she must substantiate these costs if called upon to do so.



(2) Further, in terms of Regulation 11(3)(a) of the Electricity Act, 1987 (Act 41 of 1987), the reseller of electricity may recover the administration costs incurred in metering reading and billing from the person so supplied with electricity, provided that, at the request of such person, the reseller must furnish such person with such information as may be necessary to enable him/her to determine whether the administration costs are fair and reasonable.

21. Right to disconnect supply –

(1) The Municipality shall have the right to disconnect the supply of electricity to any premises if the person liable to pay for such supply fails to pay any charge due to the Municipality in connection with any supply of electricity which he / she may at any time have received from the Municipality in respect of such premises, or, where any of the provisions of this by-law and / or the Regulations are being contravened, provided the Municipality has given the person 7 (seven) days' notice to remedy his / her default and the person has failed to remedy such default after notice has been given, or, in the case of a grave risk to person or property, or as envisaged in terms of Section 26 of this by-law, without notice. After disconnection for non-payment of accounts or the improper or unsafe use of electricity, the fee as prescribed by the Municipality shall be paid.

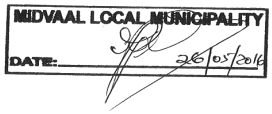
(2) In the case where an installation has been illegally reconnected on a consumer's premises after having been previously legally disconnected by the Municipality, or in the case where the Municipality's electrical equipment has been tampered with to prevent the full registration of consumption by the meter, the electricity supply may be physically removed from those premises.

22. Non-liability of the Municipality – The Municipality shall not be liable for any loss or damage, direct or consequential, suffered or sustained by a consumer as a result of or arising from the cessation, interruption or any other abnormality of the supply of electricity, unless caused by negligence on the part of the Municipality.

23. Leakage of electricity – Under no circumstances shall any rebate be allowed on the account for electricity supplied and metered in respect of electricity wasted owing to leakage or any other fault in the electrical installation.

24. Failure of supply – The Municipality does not undertake to attend to a failure of supply of electricity due to a fault in the electrical installation of the consumer, except when such failure is due to the operation of the service protective device of the Municipality. When any failure of supply of electricity is found to be due to a fault in the electrical installation of the consumer or to the faulty operation of apparatus used in connection therewith, the Municipality shall have the right to charge the consumer the fee as prescribed by the Municipality for each restoration of the supply of electricity in addition to the cost of making good or repairing any damage which may have been done to the service main and meter by such fault or faulty operation as aforesaid.

25. Seals of the Municipality – The meter, service protective devices and all apparatus belonging to the Municipality shall be sealed or locked by a duly authorised official of the Municipality, and no person not being an official of the Municipality duly authorised thereto shall in any manner or for any reason whatsoever remove, break, deface, or tamper or interfere with such seals or locks.



26. Tampering with service connection or supply mains –

(1) No person shall in any manner or for any reason whatsoever tamper or interfere with any meter or metering equipment or service connection or service protective device or supply mains or any other equipment of the Municipality.

(2) Where prima facie evidence exists of a consumer and / or any person having contravened subsection (1), the Municipality shall have the right to disconnect the supply of electricity immediately and without prior notice to the consumer. The person shall be liable for all fees and charges levied by the Municipality for such disconnection.

(3) Where a consumer and / or any person has contravened subsection (1) and such contravention has resulted in the meter recording less than the true consumption, the Municipality shall have the right to recover from the consumer the full cost of his estimated consumption.

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27. Protection of Municipality's supply mains –

(1) No person shall, except with the consent of the Municipality and subject to such conditions as may be imposed –

(a) construct, erect or lay, or permit the construction, erection or laying of any building, structure or other object, or plant trees or vegetation over or in such a position or in such a manner as to interfere with or endanger the supply mains

(b) excavate, open up or remove the ground above, next to, under or near any part of the supply mains

(c) damage, endanger, remove or destroy, or do any act likely to damage, endanger or destroy any part of the supply mains

(d) make any unauthorised connection to any part of the supply mains or divert or cause to be diverted any electricity there from.

(e) The owner or occupier shall limit the height of trees or length of projecting branches in the proximity of overhead lines or provide a means of protection which in the opinion of the Municipality will adequately prevent the tree from interfering with the conductors should the tree or branch fall or be cut down. Should the owner fail to observe this provision the Municipality shall have the right, after prior written notification, or at any time in an emergency, to cut or trim the trees or other vegetation in such a manner as to comply with this provision and shall be entitled to enter the property for this purpose.

(2) The Municipality may subject to obtaining an order of court demolish, alter or other wise deal with any building, structure or other object constructed, erected or laid in contravention with this by-law.

(3) The municipality may in the case of an emergency or disaster remove anything damaging, obstructing or endangering or likely to damage, obstruct, endanger or destroy any part of the electrical distribution system.

28. Prevention of tampering with service connection or supply mains – If the Municipality decides that it is necessary or desirable to take special precautions in order to prevent tampering with any portion of the supply mains, service connection or service protective

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device or meter or metering equipment, the consumer shall either supply and install the necessary protection or pay the costs involved where such protection is supplied by the Municipality.

29. Unauthorised connections – No person other than a person specifically authorised thereto by the Municipality in writing shall directly or indirectly connect, attempt to connect or cause or permit to be connected any electrical installation or part thereof to the supply mains or service connection.

30. Unauthorised reconnections –

(1) No person other than a person specifically authorised thereto by the Municipality in writing shall reconnect, attempt to reconnect or cause or permit to be reconnected to the supply mains or service connection any electrical installation or installations which has or have been disconnected by the Municipality.

(2) Where the supply of electricity that has previously been disconnected is found to have been reconnected, the consumer using the supply of electricity shall be liable for all charges for electricity consumed between the date of disconnection and the date the electricity supply was found to be reconnected and any other charges raised in this regard. Furthermore, the Municipality reserves the right to remove part or all of the supply equipment until such time as payment has been received in full. In addition, the consumer will be responsible for all the costs associated with the reinstatement of such supply equipment.

31. Temporary disconnection and reconnection –

(1) The Municipality shall, at the request of the consumer, temporarily disconnect and reconnect the supply of electricity to the consumer's electrical installation upon payment of the fee as prescribed by the Municipality for each such disconnection and subsequent reconnection.

(2) In the event of the necessity arising for the Municipality to effect a temporary disconnection and reconnection of the supply of electricity to a consumer's electrical installation and the consumer is in no way responsible for bringing about this necessity, the Municipality shall waive payment of the fee hereinbefore referred to.

(3) The Municipality may only under exceptional circumstances temporarily disconnect the supply of electricity to any premises without notice, for the purpose of effecting repairs or carrying out tests or for any other legitimate purpose. In all other instances adequate notice shall be given.

32. Temporary supplies – It shall be a condition of the giving of any temporary supply of electricity, as defined in this by-law, that, if such supply is found to interfere with the efficient and economical supply of electricity to other consumers, the Municipality shall have the right, with notice, or under exceptional circumstances without notice, to terminate such temporary supply at any time and, the Municipality shall not be liable for any loss or damage occasioned by the consumer by such termination.

33. Temporary work – Electrical installations requiring a temporary supply of electricity shall not be connected directly or indirectly to the supply mains except with the special permission in writing of the Municipality. Full information as to the reasons for and nature of such temporary work shall accompany the application for the aforesaid permission, and the Municipality may refuse such permission or may grant the same upon such terms and conditions as it may appear desirable and necessary.

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34. Load reduction –

(1) At times of peak load, or in an emergency, or when, in the opinion of the Municipality, it is necessary for any reason to reduce the load on the electricity supply system of the Municipality, the Municipality may without notice interrupt and, for such period as the Municipality may deem necessary, discontinue the electricity supply to any consumer's electrically operated thermal storage water heater or any specific appliance or the whole installation. The Municipality shall not be liable for any loss or damage directly or consequentially due to or arising from such interruption and discontinuance of the electricity supply.

(2) The Municipality may install upon the premises of the consumer such apparatus and equipment as may be necessary to give effect to the provisions of subsection (1), and any duly authorised official of the Municipality may at any reasonable time enter any premises for the purpose of installing, inspecting, testing adjusting and/or changing such apparatus and equipment.

(3) Notwithstanding the provisions of subsection (2), the consumer or the owner, as the case may be, shall, when installing an electrically operated water storage heater, provide such necessary accommodation and wiring as the Municipality may decide to facilitate the later installation of the apparatus and equipment referred to in subsection (2).

35. Medium and low voltage switchgear and equipment –

(1) In cases where a supply of electricity is given at either medium or low voltage, the supply and installation of the switchgear, cables and equipment forming part of the service connection shall, unless otherwise approved by the Municipality or any duly authorised official of the Municipality, be paid for by the consumer.

(2) In the case of a medium voltage supply of electricity, all such equipment shall be approved by any duly authorised official of the Municipality and installed by or under the supervision of any duly authorised official of the Municipality.

(3) No person shall operate medium voltage switchgear without the written authority of the Municipality.

(4) All earthing and testing of medium voltage equipment linked to the Municipality's network shall be conducted by or under the supervision of an employee of the Municipality.

(5) In the case of a low voltage supply of electricity, the consumer shall provide and install a low voltage main switch and/or any other equipment required by the Municipality or any duly authorised official of the Municipality.

36. Substation accommodation – The Municipality may, on such conditions as may be deemed fit by the Municipality or any duly authorised official of the Municipality, require the owner to provide and maintain accommodation which shall constitute a substation and which shall consist of a separate room or rooms to be used exclusively for the purpose of housing medium voltage cables and switchgear, transformers, low voltage cables and switchgear and other equipment necessary for the supply of electricity requested by the applicant. The accommodation shall be situated at a point to which free, adequate and unrestricted access is available at all times for purposes connected with the operation and maintenance of the equipment.

The Municipality reserves the right to supply its own networks from its own equipment installed in such accommodation, and if additional accommodation is required by the

Municipality, such additional accommodation shall be provided by the applicant at the cost of the Municipality.

37. Wiring diagram and specification –

(1) When more than one electrical installation or electricity supply from a common main or more than one distribution board or meter is required for any building or block of buildings, the wiring diagram of the circuits starting from the main switch and a specification shall on request be supplied to the Municipality in duplicate for approval before the work commences.

(2) Where an electrical installation is to be supplied from a substation on the same premises on which the current is transformed from high voltage, or from one of the substations of the Municipality through mains separate from the general distribution system, a complete specification and drawings for the plant to be installed by the consumer shall, if so required, be forwarded to the Municipality for approval before any material in connection therewith is ordered.

38. Standby supply – No person shall be entitled to a standby supply of electricity from the Municipality for any premises having a separate source of electricity supply except with the written consent of the Municipality and subject to such terms and conditions as may be laid down by the Municipality.

39. Consumer's emergency standby supply equipment –

(1) No emergency standby equipment provided by a consumer in terms of any Regulations or for his own operational requirements shall be connected to any installation without the prior written approval of the Municipality. Application for such approval shall be made in writing and shall include a full specification of the equipment and a wiring diagram. The standby equipment shall be so designed and installed that it is impossible for the Municipality's supply mains to be energized by means of a back-feed from such equipment. The consumer shall be responsible for providing and installing all such protective equipment.

(2) Where by special agreement with the Municipality, the consumer's standby generating equipment is permitted to be electrically coupled to, and run in parallel with the Municipality's supply mains, the consumer shall be responsible for providing, installing and maintaining all the necessary synchronizing and protective equipment required for such safe parallel operation, to the satisfaction of the Municipality.

40. Circular letters – The Municipality may from time to time issue Circulars detailing the requirements of the Municipality regarding matters not specifically covered in the Regulations or this by-law but which are necessary for the safe, efficient operation and management of the supply of electricity.



CHAPTER 3
RESPONSIBILITIES OF CONSUMERS

41. Consumer to erect and maintain electrical installation – Any electrical installation connected or to be connected to the supply mains, and any additions or alterations thereto which may be made from time to time, shall be provided and erected and maintained and kept in good order by the consumer at his own expense and in accordance with this by-law and the Regulations.



42. Fault in electrical installation –

(1) If any fault develops in the electrical installation, which constitutes a hazard to persons, livestock or property, the consumer shall immediately disconnect the electricity supply. The consumer shall without delay give notice thereof to the Municipality and shall immediately take steps to remedy the fault.

(2) The Municipality may require the consumer to reimburse it for any expense to which it may be put in connection with a fault in the electrical installation.

43. Discontinuance of use of supply – In the event of a consumer desiring to discontinue using the electricity supply, he / she shall give at least two full working days' notice in writing of such intended discontinuance to the Municipality, failing which he / she shall remain liable for all payments due in terms of the tariff for the supply of electricity until the expiration of two full working days after such notice has been given.

44. Change of occupier –

(1) A consumer vacating any premises shall give the Municipality not less than two full working days' notice in writing of his intention to discontinue using the electricity supply, failing which he / she shall remain liable for such supply.

(2) If the person taking over occupation of the premises desires to continue using the electricity supply, he / she shall make application in accordance with the provisions of section 5 of this by-law, and if he / she fails to make application for an electricity supply within ten working days of taking occupation of the premises, the supply of electricity shall be disconnected, and he / she shall be liable to the Municipality for the electricity supply from the date of occupation till such time as the supply is so disconnected.

(3) Where premises are fitted with pre-payment meters any person occupying the premises at that time shall be deemed to be the consumer. Until such time as an application is made by this person for a supply of electricity, in terms of section 5 of this by-law, he / she shall be liable for all charges and fees owed to the Municipality for that metering point as well as any outstanding charges and fees whether accrued by that person or not.

45. Service apparatus –

(1) The consumer shall be liable for all costs to the Municipality arising from damage to or loss of any metering equipment, service protective device, service connection or other apparatus on the premises, unless such damage or loss is shown to have been occasioned by an Act of God or an act or omission of an employee of the Municipality or caused by an abnormality in the supply of electricity to the premises.

(2) If, during a period of disconnection of an installation from the supply mains, the service main, metering equipment or any other service apparatus, being the

property of the Municipality and having been previously used, have been removed without its permission or have been damaged so as to render reconnection dangerous, the owner or occupier of the premises, as the case may be, during such period shall bear the cost of overhauling and/or replacing such equipment.

(3) Where there is a common metering position, the liability detailed in subsection (1) shall devolve on the owner of the premises.

(4) The amount due in terms of subsection (1) shall be evidenced by a certificate from the Municipality which shall be final and binding.

CHAPTER 4
SPECIFIC CONDITIONS OF SUPPLY

46. Service connection –

(1) The consumer shall bear the cost of the service connection, as approved by the Municipality.

(2) Notwithstanding the fact that the consumer bears the cost of the service connection, ownership of the service connection, laid or erected by the Municipality, shall vest in the Municipality, the Municipality shall be responsible for the maintenance of such service connection up to the point of supply. The consumer shall not be entitled to any compensation from the Municipality in respect of such service connection.

(3) The work to be carried out by the Municipality at the cost of the consumer for a service connection to the consumer's premises shall be determined by the Municipality or any duly authorised official of the Municipality.

(4) A service connection shall be laid underground, whether the supply mains are laid underground or erected overhead, unless an overhead service connection is specifically required by the Municipality.

(5) The consumer shall provide, fix and / or maintain on his premises such ducts, wire ways, trenches and fastenings as may be required by the Municipality for the installation of the service connection.

(6) The conductor used for the service connection shall have a cross-sectional area according to the size of the electrical supply but shall not be less than 10 mm² (copper or copper equivalent), and all conductors shall have the same cross-sectional area, unless otherwise approved by any duly authorised official of the Municipality.

(7) Unless otherwise approved, the Municipality shall only provide one service connection to each registered erf. In respect of two or more premises belonging to one owner and situated on adjacent erven, a single bulk supply of electricity may be made available provided the erven are consolidated or notarially tied.

(8) Any covers of a wire way carrying the supply circuit from the point of supply to the metering equipment shall be made to accept the seals of the Municipality.



(9) Within the meter box, the service conductor or cable, as the case may be, shall terminate in an unobscured position and the conductors shall be visible throughout their length when cover plates, if present, are removed.

(10) In the case of blocks of buildings occupied by a number of individual consumers, separate wire ways and conductors or cables shall be laid from the common metering room or rooms to each individual consumer in the blocks of buildings. Alternatively, if trunking is used, the conductors of the individual circuits shall be clearly identified (tied together every 1.5 m) throughout their length.

47. Metering accommodation –

(1) The consumer shall, if required by the Municipality or any duly authorised official of the Municipality, provide accommodation in an approved position, the meter board and adequate conductors for the Municipality's metering equipment, service apparatus and protective devices. Such accommodation and protection shall be provided and maintained, to the satisfaction of the Municipality, at the cost of the consumer or the owner, as the circumstances may demand, and shall be situated, in the case of credit meters, at a point to which free and unrestricted access shall be had at all reasonable hours for the reading of meters but at all times for purposes connected with the operation and maintenance of the service equipment. Access at all reasonable hours shall be afforded for the inspection of prepayment meters.

(2) Where sub metering equipment is installed, accommodation separate from the Municipality's metering equipment shall be provided.

(3) The consumer or, in the case of a common meter position, the owner of the premises shall provide adequate electric lighting in the space set aside for accommodating the metering equipment and service apparatus.

(4) Where in the opinion of the Municipality the position of the meter, service connection, protective devices or main distribution board is no longer readily accessible or becomes a course of danger to life or property or in any way becomes unsuitable, the consumer shall remove it to a new position, and the cost of such removal, which shall be carried out with reasonable dispatch, shall be borne by the consumer.

(5) The accommodation for the Municipality's metering equipment and protective devices may, if approved, include the consumer's main switch and main protective devices. No apparatus other than that used in connection with the supply of electricity and use of electricity shall be installed or stored in such accommodation unless approved.



CHAPTER 5
SYSTEMS OF SUPPLY

48. Load requirements – Alternating current supplies shall be given as prescribed by the Electricity Act, 1987 (Act 41 of 1987), and in the absence of a quality of supply agreement, as set out in applicable standard specification.

49. Load limitations –

(1) Where the estimated load, calculated in terms of the safety standard, does not exceed 15 kVA, the electrical installation shall be arranged for a two-wire single-phase supply of electricity, unless otherwise approved by the Municipality or any duly authorised official of the Municipality.

(2) Where a three-phase four-wire supply of electricity is provided, the load shall be approximately balanced over the three phases but the maximum out-of-balance load shall not exceed 15kVA, unless otherwise approved by the Municipality or any duly authorised official of the Municipality.

(3) No current-consuming appliance, inherently single phase in character, with a rating which exceeds 15kVA shall be connected to the electrical installation without the prior approval of the Municipality.

50. Interference with other persons' electrical equipment –

(1) No person shall operate electrical equipment having load characteristics which, singly or collectively, give rise to voltage variations, harmonic currents or voltages, or unbalanced phase currents which fall outside the applicable standard specification.

(2) The assessment of interference with other persons' electrical equipment shall be carried out by means of measurements taken at the point of common coupling.

(3) Should it be established that undue interference is in fact occurring, the consumer shall, at his/her own cost, install the necessary equipment to filter out the interference and prevent it reaching the supply mains.

51. Supplies to motors –

Unless otherwise approved by the Municipality or any duly authorised official of the Municipality the rating of motors shall be limited as follows:

(1) Limited size for low voltage motors **–**

The rating of a low voltage single-phase motor shall be limited to 2kW and / or the starting current shall not exceed 70A. All motors exceeding these limits shall be wound for three phases at low voltage or such higher voltage as may be required.

(2) Maximum starting and accelerating currents of three-phase alternating current motors –

The starting current of three-phase low voltage motors permitted shall be related to the capacity of the consumer's service connection, as follows:



Insulated service cable, size in mm², copper equivalent mm²	Maximum permissible starting current A	Maximum motor rating in kW		
		Direct on line (6 x full-load current	Star/Delta (2.5 x full-load current)	Other means (1.5 x full-load current)
		kW	kW	kW
16	72	6	13.5	23
25	95	7.5	18	30
35	115	9	22	36.5
50	135	10	25	45
70	165	13	31	55
95	200	16	38	67
120	230	18	46	77
150	260	20	52	87

(3) Consumers supplied at medium voltage –

In an installation supplied at medium voltage the starting current of a low voltage motor shall be limited to 1.5 times the rated full-load current of the transformer supplying such a motor. The starting arrangement for medium voltage motors shall be subject to the approval of the Municipality.

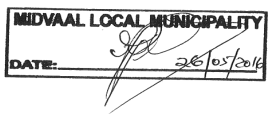
52. Power factor –

(1) If required by the Municipality, the power factor of any load shall be maintained within the limits 0.85 lagging and 0.9 leading.

(2) Where, for the purpose of complying with subsection (1), it is necessary to install power factor corrective devices, such corrective devices shall be connected to the individual appliance terminals unless the correction of the power factor is automatically controlled.

(3) The consumer shall, at his / her own cost, install such corrective devices.

53. Protection – Electrical protective devices for motors shall be of such a design as effectively to prevent sustained overcurrent and single and reverse phasing, where applicable.



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54. Metering –

(1) The Municipality shall, at the consumer's cost in the form of a direct charge or prescribed fee, provide, install and maintain appropriately rated metering equipment at the point of metering for measuring the electricity supplied.

(2) Except in the case of prepayment meters, the electricity used by a consumer during any metering period shall be ascertained by the reading of the appropriate meter or meters supplied and installed by the Municipality and read at the end of such period except where the metering equipment is found to be defective, or the Municipality invokes the provisions of section 58(2) of this by-law, in which case the consumption for the period shall be estimated.

(3) Where the electricity used by a consumer is charged at different tariff rates, the consumption shall be metered separately for each rate.

(4) The Municipality reserves the right to meter the supply to blocks of shops and flats, tenement-houses and similar buildings for the buildings as a whole, or for individual units, or for groups of units.

(5) No alterations, repairs or additions or electrical connections of any description shall be made on the supply side of the point of metering unless specifically approved in writing by the Municipality or any duly authorised official of the Municipality.

55. Accuracy of metering –

(1) A meter shall be conclusively presumed to be registering accurately if its error, when tested in the manner prescribed in subsection (5) hereof, is found to be within the limits of error as provided for in the applicable standard specifications.

(2) The Municipality shall have the right to test its metering equipment. If it is established by test or otherwise that such metering equipment is defective, the Municipality shall **–**

(i) in the case of a credit meter, adjust the account rendered;

(ii) in the case of prepayment meters, (a) render an account where the meter has been under-registering, or (b) issue a free token where the meter has been over-registering;

in accordance with the provisions of subsection (6).

(3) The consumer shall be entitled to have the metering equipment tested by the Municipality on payment of the prescribed fee. If the metering equipment is found not to comply with the system accuracy requirements as provided for in the applicable standard specifications, an adjustment in accordance with the provisions of subsections (2) and (6) shall be made and the aforesaid fee shall be refunded.

(4) In case of a dispute, the consumer shall have the right at his own cost to have the metering equipment under dispute tested by an approved independent testing authority, and the result of such test shall be final and binding on both parties.

(5) Meters shall be tested in the manner as provided for in the applicable standard specifications.

(6) When an adjustment is made to the electricity consumption registered on a meter in terms of subsection (2) or (3), such adjustment shall either be based on the percentage error of the meter as determined by the test referred to in subsection (5) or upon a calculation by the Municipality from consumption data in its possession. Where applicable, due allowance shall be made, where possible, for seasonal or other variations which may affect the consumption of electricity.

(7) When an adjustment is made as contemplated in subsection (6), the adjustment may not exceed a period of six months preceding the date on which the metering equipment was found to be inaccurate. The application of this section does not bar a consumer from claiming back overpayment for any longer period where the consumer is able to prove the claim in the normal legal process.

(8) Where the actual load of a consumer differs from the initial estimated load provided for under section 8(1) to the extent that the Municipality deems it necessary to alter or replace its metering equipment to match the load, the costs of such alteration or replacement shall be borne by the consumer.

(9) (a) Prior to the Municipality making any upward adjustment to an account in terms of subsection (6), the Municipality shall **–**

(i) notify the consumer in writing of the monetary value of the adjustment to be made and the reasons therefore;

(ii) in such notification provide sufficient particulars to enable the consumer to submit representations thereon, and

(iii) call upon the consumer in such notice to provide it with reasons in writing, if any, within 21 days or such longer period as the Municipality may permit why his/her account should not be adjusted as notified.

(b) Should the consumer fail to make any representations during the period referred to in subsection 9(a)(iii) the Municipality shall be entitled to adjust the account as notified in subsection 9(a)(i).

(c) The Municipality shall consider any reasons provided by the consumer in terms of subsection (9)(a) and shall, if satisfied that a case has been made out therefor, adjust the account appropriately.

(d) If a duly authorized official of the Municipality decides after having considered the representation made by the consumer that such representations do not establish a case warranting an amendment to the monetary value established in terms of subsection (6), the Municipality shall be entitled to adjust the account as notified in terms of subsection 9(a)(i), subject to the consumer's right to appeal the decision of the official in terms of section 62 of the Municipal Systems Act, 2000.

56. Reading of credit meters –

(1) Unless otherwise prescribed, credit meters shall normally be read at intervals of one month and the fixed or minimum charges due in terms of the tariff shall be assessed accordingly. The Municipality shall not be obliged to effect any adjustments to such charges.



(2) If for any reason the credit meter cannot be read, the Municipality may render an estimated account. The electrical energy consumed shall be adjusted in a subsequent account in accordance with the electrical energy actually consumed.

(3) When a consumer vacates a property and a final reading of the meter is not possible, an estimation of the consumption may be made and the final account rendered accordingly.

(4) If a special reading of the meter is desired by a consumer, this may be obtained upon payment of the prescribed fee.

(5) If any calculating, reading or metering error is discovered in respect of any account rendered to a consumer, the error shall be corrected in subsequent accounts. Any such correction shall only apply in respect of accounts for a period of 3 years preceding the date on which the error in the accounts was discovered, and shall be based on the actual tariffs applicable during the period. This also applies to a consumer claiming back overpayment where the consumer is able to prove the claim in the normal legal process.

57. Prepayment metering –

(1) No refund of the amount tendered for the purchase of electricity credit shall be given at the point of sale after initiation of the process by which the prepayment meter token is produced.

(2) Copies of previously issued tokens for the transfer of credit to the prepayment meter may be issued at the request of the consumer.

(3) When a consumer vacates any premises where a prepayment meter is installed, no refund for the credit remaining in the meter shall be made to the consumer by the Municipality.

(4) The Municipality shall not be liable for the reinstatement of credit in a prepayment meter lost due to tampering with, or the incorrect use or the abuse of, prepayment meters and / or tokens.

(5) Where a consumer is indebted to the Municipality for electricity consumed or to the Municipality for any other service supplied by the Municipality (including rates) or for any charges previously raised against him / her in connection with any service rendered, the Municipality may deduct a percentage from the amount tendered to offset the amount owing to the Municipality, as set out in the section 5 agreement for the supply of electricity.

(6) The Municipality may, at its discretion, appoint vendors for the sale of credit for prepayment meters and shall not guarantee the continued operation of any vendor.



CHAPTER 7
ELECTRICAL CONTRACTORS

58. In addition to the requirements of the Regulations the following requirements shall apply:

(1) Where an application for a new or increased supply of electricity has been made to the Municipality, any duly authorised official of the Municipality may at his/her discretion accept notification of the completion of any part of an electrical installation, the circuit arrangements of which permit the electrical installation to be divided up into well-defined separate portions, and such part of the electrical installation may, at the discretion of any duly authorised official of the Municipality, be inspected, tested and connected to the supply mains as though it were a complete installation.

(2) The examination, test and inspection that may be carried out at the discretion of the Municipality or any duly authorised official of the Municipality in no way relieves the electrical contractor / accredited person or the user or lessor, as the case may be, from his responsibility for any defect in the installation. Such examination, test and inspection shall not be taken under any circumstances (even where the electrical installation has been connected to the supply mains) as indicating or guaranteeing in any way that the electrical installation has been carried out efficiently with the most suitable materials for the purpose or that it is in accordance with this by-law or the safety standard, and the Municipality shall not be held responsible for any defect or fault in such electrical installation.

59. The Municipality shall not be held responsible for the work done by the electrical contractor / accredited person on a consumer's premises and shall not in any way be responsible for any loss or damage which may be occasioned by fire or by any accident arising from the state of the wiring on the premises.



CHAPTER 8
COST OF WORK

60. The Municipality may repair and make good any damage done in contravention of this by-law or resulting from a contravention of this by-law. The cost of any such work carried out by the Municipality which was necessary due to the contravention of this by-law, shall be to the account of the person who acted in contravention of this by-law.

CHAPTER 9
PENALTIES

61. (1) Any person who contravenes any of the provisions of sections 5, 7, 13, 14, 20, 25, 26, 27, 29 and 30 of this by-law shall be guilty of an offence.

(2) Any person who continues to commit an offence after notice has been served on him/her to cease committing such offence or after he / she has been convicted of such offence shall be guilty of a continuing offence.

(3) Any person convicted of an offence under this by-law for which no penalty is expressly provided shall be liable to a fine not exceeding ten thousand rands or imprisonment for a period not exceed six months or to such imprisonment without the option of a fine or to both such fine and such imprisonment and, in the case of a continuing offence, to an additional fine not exceeding two hundred rands or

additional imprisonment for a period not exceeding ten days or to such additional imprisonment without the option of a fine or to both such additional fine and imprisonment for each day on which such offence is continued.

(4) Every person committing a breach of the provisions of this by-law shall be liable to recompense the Municipality for any loss or damage suffered or sustained by it in consequence of such breach.

***62.** Any person without legal right (the onus of proof of which shall be upon him to prove the contrary) who abstracts, branches off or diverts or causes to be abstracted, branches off or diverted any electric current, or consumes or uses any such current which has been wrongfully or unlawfully abstracted, branched off or diverted knowing it to have been wrongfully or unlawfully abstracted, branched off or diverted or who allows same shall be guilty of an offence of tampering with the municipality's electrical network and a tampering fee (per offence) and, as prescribed in Chapter 2(16) may be imposed on the illegal user, or occupier of the premises which wrongfully and unlawfully abstracted, branched off or diverted electric current or who has allowed same.

*Amended in terms of Notice 1467 of 2012 dated 13 January 2012.



SCHEDULE 1

“applicable standard specification” means

SABS 1607 Electromechanical watt-hour meters,

SABS 1524 Parts 0.1 & 2 - Electricity dispensing systems,

SABS IEC 60211 Maximum demand indicators, Class 1.0,

SABS IEC 60521 Alternating current electromechanical watt-hour meter (Classes 0.5, 1 & 2),

SABS 0142 Code of practice for the wiring of premises;

NRS 047 National Rationalised Specification for the Electricity Supply – Quality of Service

NRS 048 National Rationalised Specification for the Electricity Supply – Quality of Supply, and

NRS 057 Electricity Metering: Minimum Requirements



ANNEXURE "AG"





WATER SERVICES BY-LAWS

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

WATER SERVICES BY-LAWS

Arrangement of sections

CHAPTER I: General provisions

Part 1: Definitions

Part 2: Application for water services

Special agreements for water services

Part 3: Tariffs and charges

Prescribed tariffs and charges for water services

Fixed charges for water services

Part 4: Payment

Payment of deposit

Payment for water services provided

Part 5: Termination, limitation and discontinuation of water services

Termination of agreement for the provision of water services

Limitation and / or discontinuation of water services provided

Restoration of water services

Part 6: General provisions

Responsibility for compliance with these bylaws

Exemption

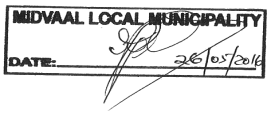
Unauthorised use of water services

Change in purpose for which water services are used

Interference with water supply system or any sanitation services

Obstruction of access to water supply system or any sanitation services

Notices and documents



Power to serve and compliance with notices
Power of entry and inspection
False statements or information
Offences
Availability of bylaws

CHAPTER II: Water supply services

Part 1: Connection to water supply system

Provision of connection pipe
Location of connection pipe
Provision of single water connection for supply to several consumers on same premises
Interconnection between premises or water installations
Disconnection of water installation from connection pipe

Part 2: Communal water services works

Provision of a water services work for water supply to several consumers

Part 3: Temporary supply

Water supplied from a hydrant



Part 4: Standards and general conditions of supply

Quantity, quality and pressure
General conditions of supply

Part 5: Measurement of water supply services

Measuring of quantity of water supplied
Quantity of water supplied to consumer
Defective measurement
Special measurement
No reduction of amount payable for water wasted
Adjustment of quantity of water supplied through defective measuring device

Part 6: Installation work

Approval of installation work

Persons permitted to do installation and other work

Provision and maintenance of water installations

Use of pipes and water fittings to be authorised

Labelling of terminal water fittings and appliances

Part 7: Water pollution, restriction and wasteful use of water

Owner to prevent pollution of water

Water restrictions

Waste of water unlawful

Part 8: Water Audit

Water audit

Part 9: General provisions

Notification of boreholes

Sampling of water

Supply of non-potable water by municipality or its authorised agent

Testing of pressure in water supply systems

Pipes in streets or public places

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CHAPTER I: General provisions



Part 1: Definitions

Definitions

(1) In these regulations, unless the context otherwise indicates -

“accommodation unit”	in relation to any premises, means a building or section of a building occupied or used or intended for occupation or use for any purpose;
“Act”	means the Water Services Act, 1997 (Act No. 108 of 1997), as amended from time to time;
"approved"	means approved by an authorised officer;
"authorised agent"	means a person authorised by the municipality to perform any act, function or duty in terms of, or exercise any power under, these bylaws;
“best practicable environmental option”	means the option that provides the most benefit or causes the least damage to the environment as a whole, at a cost acceptable to society, in the long term as well as in the short term;
"borehole"	means a hole sunk into the earth for the purpose of locating, abstracting or using subterranean water and includes a spring;
"Building Regulations"	means the National Building Regulations made in terms of the National Building Regulations and Building Standards Act, 1977 (Act No. 103 of 1977);
“communal water services work”	means a consumer connection through which water services are supplied to more than one person;
"connecting point"	means the point at which the drainage installation joins the connecting sewer;
"connecting sewer"	means a pipe owned by the municipality and installed by it for the purpose of conveying sewage from a drainage installation on a premises to a sewer beyond the boundary of those premises or within a servitude area or within an area covered by a wayleave or by agreement;

"connection pipe" means a pipe, the ownership of which is vested in the municipality or its authorised agent and installed by it for the purpose of conveying water from a main to a water installation, and includes a “communication pipe” referred to in SABS 0252 Part I;

"consumer" means –

(a) any occupier of any premises to which or on which the municipality or its authorised agent has agreed to provide water services or is actually providing water services, or if there be no occupier, then any person who has entered into a current agreement with the municipality or its authorised agent for the provision of water services to or on such premises, or, if there be no such person, then the owner of the premises; provided that where water services is provided through a single connection to a number of occupiers, it shall mean the occupier, or person, to whom the municipality or its authorised agent has agreed to provide water services; or

(b) person that obtains access to water services are provided through a communal water services work;

"drain" means that portion of the drainage installation that conveys sewage within any premises;

"drainage installation" means a system situated on any premises and vested in the owner thereof and is used for or intended to be used for or in connection with the reception, storage, treatment or conveyance of sewage on that premises to the connecting point and includes drains, fittings, appliances, septic tanks, conservancy tanks, pit latrines and private pumping installations forming part of or ancillary to such systems;

"drainage work" includes any drain, sanitary fitting, water supplying apparatus, waste or other pipe or any work connected with the discharge of liquid or solid matter into any drain or sewer or otherwise connected with the drainage of any premises;

"duly qualified sampler" means a person who takes samples for analysis from the sewage disposal and stormwater disposal systems and from public waters and who has been certified to do so by an authorised agent;

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“effluent”	means any liquid whether or not containing matter in solution or suspension;
“emergency”	means any situation that poses a risk or potential risk to life, health, the environment or property;
"environmental cost"	means the full cost of all measures necessary to restore the environment to its condition prior to the damaging incident;
“fire hydrant”	means a potable water installation that conveys water for fire fighting purposes only;
“fixed quantity water delivery system”	means a water installation, which delivers a fixed quantity of water to a consumer in any single day;
"flood level (1 in 50 year)"	means that level reached by flood waters resulting from a storm of a frequency of 1 in 50 years;
"flood plain (1 in 50 year)"	means the area subject to inundation by flood waters from a storm of a frequency of 1 in 50 years;
"high strength sewage"	means sewage with a strength or quality greater than standard domestic effluent;
"industrial effluent"	means effluent emanating from industrial use of water, includes for purposes of these bylaws, any effluent other than standard domestic effluent or stormwater;
"installation work"	means work in respect of the construction of, or carried out on a water installation;
"main"	means a pipe, other than a connection pipe, vesting in the municipality or its authorised agent and used by it for the purpose of conveying water to a consumer;
“measuring device”	means any method, procedure, process or device, apparatus, installation that enables the quantity of water services provided to be quantified and includes a method, procedure or process whereby quantity is estimated or assumed;
“meter”	means a water meter as defined by the Regulations published in terms of the Trade Metrology Act, 1973 (Act No. 77 of 1973), or, in the case of water meters of size greater than 100 mm, a device which measures the quantity of water passing through it;



"municipality" means the water services authority as defined in the Act;

"occupier" means a person who occupies any premises or part thereof, without regard to the title under which he or she occupies;

"owner" means –

(a) the person in whom from time to time is vested the legal title to premises;

(b) in a case where the person in whom the legal title to premises is vested is insolvent or dead, or is under any form of legal disability whatsoever, the person in whom the administration and control of such premises is vested as curator, trustee, executor, administrator, judicial manager, liquidator or other legal representative;

(c) in any case where the municipality or its authorised agent is unable to determine the identity of such person, a person who is entitled to the benefit of the use of such premises or a building or buildings thereon;

(d) in the case of premises for which a lease agreement of 30 years or longer has been entered into, the lessee thereof;

(e) in relation to -

(i) a piece of land delineated on a sectional plan registered in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), the developer or the body corporate in respect of the common property, or

(ii) a section as defined in the Sectional Titles Act, 1986 (Act No. 95 of 1986), the person in whose name such section is registered under a sectional title deed and includes the lawfully appointed agent of such a person;



"person" means any natural person, local government body or like authority, a company incorporated under any law, a body of persons whether incorporated or not, a statutory body, public utility body, voluntary association or trust;

"pollution" means the introduction of any substance into the water supply system, a water installation or a water resource that may directly or indirectly alter the physical, chemical or biological properties of the water found therein so as to make it –



(a) less fit for any beneficial purpose for which it may reasonably be expected to be used; or

(b) harmful or potentially harmful –
 (i) to the welfare, health or safety of human beings;

 (ii) to any aquatic or non-aquatic organism;

"premises" means any piece of land, the external surface boundaries of which are delineated on –

(a) a general plan or diagram registered in terms of the Land Survey Act, 1927 (Act No. 9 of 1927), or in terms of the Deeds Registries Act, 1937 (Act No. 47 of 1937); or

(b) a sectional plan registered in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986);

(c) a register held by a tribal authority;

"prescribed tariff or charge" means a charge prescribed by the municipality;

"public notice" means a notice in a newspaper in at least two of the official languages in general use within the Province or area in question, and, where possible, the notice shall be published in a newspaper appearing predominantly in the language utilised in the publication of the notice;

"public water" means any river, watercourse, bay, estuary, the sea and any other water to which the public has the right of use or to which the public has the right of access;

“sanitation services” has the same meaning assigned to it in terms of the Act and includes for purposes of these bylaws water for industrial purposes and the disposal of industrial effluent;

“sea outfalls” means the discharge of effluent directly into the sea;

"service pipe"	means a pipe which is part of a water installation provided and installed on any premises by the owner or occupier and which is connected or to be connected to a connection pipe to serve the water installation on the premises;
"sewage"	means waste water, industrial effluent, standard domestic effluent and other liquid waste, either separately or in combination, but shall not include stormwater;
"sewage disposal system"	means the structures, pipes, valves, pumps, meters or other appurtenances used in the conveyance through the sewer reticulation system and treatment at the sewage treatment plant under the control of the municipality or its authorised agent and which may be used by it in connection with the disposal of sewage and shall include the sea outfalls;
"sewer"	means any pipe or conduit which is the property of or is vested in the municipality or its authorised agent and which may be used for the conveyance of sewage from the connecting sewer and shall not include a drain as defined;
"standard domestic effluent"	means domestic effluent with prescribed strength characteristics in respect of chemical oxygen demand and settable solids as being appropriate to sewage discharges from domestic premises within the jurisdiction of the municipality or its authorised agent, but shall not include industrial effluent;
"stormwater"	means water resulting from natural precipitation or accumulation and includes rainwater, subsoil water or spring water;
"terminal water fitting"	means a water fitting at an outlet of a water installation that controls the discharge of water from a water installation;
"trade premises"	means premises upon which industrial effluent is produced;
"water fitting"	means a component of a water installation, other than a pipe, through which water passes or in which it is stored;

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"water installation" means the pipes and water fittings which are situated on any premises and vested in the owner thereof and used or intended to be used in connection with the use of water on such premises, and includes a pipe and water fitting situated outside the boundary of the premises, which either connects to the connection pipe relating to such premises or is otherwise laid with the permission of the municipality or its authorised agent;

"water services" has the same meaning assigned to it in terms of the Act and includes for purposes of these bylaws water for industrial purposes and the disposal of industrial effluent;

"water supply services" has the same meaning assigned to it in terms of the Act and includes for purposes of these bylaws water for industrial purposes and the disposal of industrial effluent;

"water supply system" means the structures, aqueducts, pipes, valves, pumps, meters or other apparatus relating thereto which are vested in the municipality or its authorised agent and are used or intended to be used by it in connection with the supply of water, and includes any part of the system;

"wet industry" means an industry which discharges industrial effluent; and

"working day" means a day other than a Saturday, Sunday or public holiday.

Any word or expression used in these bylaws to which a meaning has been assigned in –

(a) the Act will bear that meaning; and

(b) the National Building Regulations and Building Standards Act, 1997 (Act No. 103 of 1977), the Building Regulations will in respect of Chapter III bear that meaning, unless the context indicates otherwise.

Any reference in Chapter I of these bylaws to water services or services must be interpreted as referring to water supply services or sanitation services depending on the services to which is applicable.

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Part 2: Application for water services

Application for water services

2. (1) No person shall gain access to water services from the water supply system, sewage disposal system or through any other sanitation services unless he or she has applied to the municipality or its authorised agent on the prescribed form for such services for a specific purpose and to which such application has been agreed.

(2) Where a premises or consumer are provided with water services, it shall be deemed that an agreement in terms of Sub-Section (1) exists.

(3) An application agreed to by the municipality or its authorised agent shall constitute an agreement between the municipality or its authorised agent and the applicant, and such agreement shall take effect on the date referred to or stipulated in such agreement.

(4) A consumer shall be liable for all the prescribed tariffs and / or charges in respect of water services rendered to him or her until the agreement has been terminated in accordance with these bylaws or until such time as any arrears have been paid.

(5) In preparing an application form for water services the municipality or its authorised agent will ensure that the document and the process of interaction with the owner, consumer or any other person making application are understood by that owner, consumer or other person. In the case of illiterate or similarly disadvantaged persons, the municipality or its authorised agent will take reasonable steps to ensure that the person is aware of and understands the contents of the application form.

(6) Water services rendered to a consumer are subject to the provisions of these bylaws and the conditions contained in the relevant agreement.

(7) If a municipality or its authorised agent refuses an application for the provision of water services, is unable to render such water services on the date requested for such provision of water services to commence or is unable to render the water services the municipality or its authorised agent will inform the consumer of such refusal and / or inability, the reasons therefore and, if applicable, when the municipality or its authorised agent will be able to provide such water services.

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Special agreements for water services

3. The municipality or its authorised agent may enter into a special agreement for the provision of water services to –

 (a) an applicant inside its area of jurisdiction, if the services applied for necessitates the imposition of conditions not contained in the prescribed form; and

 (b) an applicant outside its area of jurisdiction, if such application has been approved by the municipality or its authorised agent having jurisdiction in the area in which the premises is situated.

Part 3: Tariffs and charges

Prescribed tariffs and charges for water services

4. All tariffs and or charges payable in respect of water services rendered by the municipality or its authorised agent in terms of these bylaws, including but not limited to the payment of connection charges, fixed charges or any additional charges or interest in respect of failure to pay such tariffs or charges on the specified date will be set by the municipality –

 by a resolution passed by the Council; in accordance with –

 (i) its tariff policy;
 (ii) any bylaws in respect thereof; and
 (iii) any regulations in terms of Section (10) of the Act.

Fixed charges for water services

5. (1) The municipality may, in addition to the tariffs or charges prescribed for water services actually provided, levy a monthly fixed charge, annual fixed charge or once-off fixed charge in respect of the provision of water services in accordance with

 (a) its tariff policy;

 (b) any bylaws in respect thereof; and

 (c) any regulations in terms of Section (10) of the Act.

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(2) Where a fixed charge is levied in terms of Sub-Section (1), it shall be payable by every owner or consumer in respect of water services provided by the municipality or its authorised agent to him, her or it, whether or not water services are used by him, her or it.

Part 4: Payment

Payment of deposit

6. (1) Every consumer must on application for the provision of water services and before such water services will be provided by the municipality or its authorised agent, pay a deposit as determined by the municipality or its authorised agent except in the case of a pre-payment measuring device being used by the municipality or its authorised agent.

(2) The municipality or its authorised agent may require a consumer to whom services are provided and who was not previously required to pay a deposit, for whatever reason, to pay a deposit on request, within a specified period.

(3) The municipality or its authorised agent may from time to time review the sum of money deposited by a consumer in terms of Sub-Section (1) and, in accordance with such review -

(a) require that an additional amount be deposited by the consumer; or

(b) refund to the consumer such amount as may be held by the municipality or its authorised agent in excess of the reviewed deposit.

(4) Subject to Sub-Section (5), an amount deposited with the municipality or its authorised agent in terms of Sub-Sections (1) or (2) shall not be regarded as being in payment or part payment of an account due for water services rendered.

(5) If, upon the termination of the agreement for the provision of water services, an amount remains due to the municipality or its authorised agent in respect of water services rendered to the consumer, the municipality or its authorised agent may apply the deposit in payment or part payment of the outstanding amount and refund any balance to the consumer.

(6) No interest shall be payable by the municipality or its authorised agent on the amount of a deposit held by it in terms of this Section.

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(7) An agreement for the provision of water services may contain a condition that a deposit shall be forfeited to the municipality or its authorised agent if it has not been claimed within twelve months of the termination of the agreement.

Payment for water services provided

7. (1) Water services provided by the municipality or its authorised agent to a consumer shall be paid for by the consumer at the prescribed tariff or charge set in accordance with Sections (4) and (5), for the particular category of water services provided.

(2) A consumer shall be responsible for payment for all water services provided to the consumer from the date of an agreement until the date of termination thereof. If the consumer fails to pay, the owner shall be responsible.

(3) The municipality or its authorised agent may estimate the quantity of water services provided in respect of a period or periods within the interval between successive measurements and may render an account to a consumer for the services so estimated.

(4) If a consumer uses water supply services for a category of use other than that for which it is provided by the municipality or its authorised agent in terms of an agreement and as a consequence is charged at a rate lower than the rate which should have been charged, the Municipality or its authorised agent may make an adjustment of the amount charged in accordance with the rate which should have been charged and recover from the consumer the tariffs and charges payable in accordance with such adjustment. Provided that no such adjustment shall be made in respect of a period in excess **of 3 years** prior to the date on which the wrong charge was observed or the council was notified of such wrong charge by the consumer.

(5) A consumer must pay his or her or its account at an approved agent of the municipality or its authorised agent. A consumer shall remain liable for the payment of an account not paid with the municipality, its authorised agent or approved agent.

(6) A municipality or its authorised agent must inform a consumer as to who the approved agents for payment of accounts are.

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Part 5: Termination, limitation and discontinuation of water services

Termination of agreement for the provision of water services

8. (1) A consumer may terminate an agreement for the provision of water services by giving to the municipality or its authorised agent not less than ten (10) working days' notice in writing of his or her intention to do so.

(2) The municipality or its authorised agent may, by notice in writing of not less than thirty working days, advise a consumer of the termination of his, her or it agreement for the provision of water services if –

(a) he, she or it has not used the water services during the preceding six months and has not made arrangements to the satisfaction of the municipality or its authorised agent for the continuation of the agreement;

(b) he, she or it has failed to comply with the provisions of these bylaws and has failed to rectify such failure to comply on notice in terms of Section (23) or to pay any tariffs or charges due and payable after the procedure set out in Section (11) was applied;

(c) in terms of an arrangement made by it with another water services institution to provide water services to the consumer.

(3) The municipality or its authorised agent may, after having given notice, terminate an agreement for services if a consumer has vacated the premises to which such agreement relates.

Limitation and / or discontinuation of water services provided

9. (1) The municipality or its authorised agent may limit or discontinue water services provided in terms of these bylaws –

(a) on failure to pay the prescribed tariffs or charges on the date specified, after the provisions of Section (11) were applied;

(b) on failure to comply with any other provisions of these bylaws, after notice in terms of Section (23) was given;

(c) at the written request of a consumer;

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(d) if the agreement for the provision of services has been terminated in terms of Section (13) and it has not received an application for subsequent services to the premises within a period of 90 (ninety) days of such termination;

(e) the building on the premises to which services were provided has been demolished;

(f) if the consumer has interfered with a limited or discontinued service; or

(g) in an emergency.

(2) The municipality or its authorised agent will not be liable for any damages or claims that may arise from the limitation or discontinuation of water services provided in terms of Sub-Section (1).

Restoration of water services

10. When a consumer enters into an agreement for the payment of the arrears amount in installments after the receipt of a final demand notice or a discontinuation notice the water services will be restored to the type of service the consumer elected in terms of the agreement for the provision of water services, within 7 (seven) working days.

Part 6: General provisions

Responsibility for compliance with these bylaws

11. (1) The owner of premises is responsible for ensuring compliance with these bylaws in respect of all or any matters relating to any installation.

(2) The consumer is responsible for compliance with these bylaws in respect of matters relating to the use of any installation.

Exemption

12. (1) The municipality or its authorised agent may, in writing exempt an owner, consumer, any other person or category of owners, consumers or other persons from complying with a provision of these bylaws, subject to any conditions it may impose, if it is of the opinion that the application or operation of that provision would be unreasonable, provided that the municipality or its authorised agent shall not grant exemption from any section of these bylaws that may result in –

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(a) the wastage or excessive consumption of water;

(b) the evasion or avoidance of water restrictions;

(c) significant negative effects on public health, safety or the environment;

(d) the non-payment for services;

(e) the installation of pipes and fittings which are not approved in terms of these bylaws; and

(f) the Act, or any regulations made in terms thereof, is not complied with.

(2) The municipality or its authorised agent may at any time after giving written notice of at least thirty days, withdraw any exemption given in terms of Sub-Section (1).

Unauthorised use of water services

13. (1) No person may gain access to water services from the water supply system, sewage disposal system or any other sanitation services unless an agreement has been entered into with the municipality or its authorised agent for the rendering of those services.

(2) The municipality or its authorised agent may, irrespective of any other action it may take against such person in terms of these bylaws, by written notice order a person who has gained access to water services from the water supply system, sewage disposal system or any other sanitation services without an agreement with the municipality or its authorised agent for the rendering of those services,

(a) to apply for such services in terms of Sections 2 or 3; and

(b) to undertake such work as may be necessary to ensure that the consumer installation through which access was gained complies with the provisions of these bylaws.

(3) The provisions of Section 23 shall apply to a notice in terms of Sub-Section (2) above.

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Change in purpose for which water services are used

14. Where the purpose or extent for which water services are used is changed, the consumer must enter into a new agreement with the municipality or its authorised agent.

Interference with water supply system or any sanitation services

15. (1) No person other than the municipality or its authorised agent shall manage, operate or maintain the water supply system or any sanitation system unless authorised by these bylaws or an authorised agent.

(2) No person other than the municipality or its authorised agent shall effect a connection to the water supply system or sewage disposal system or render any other sanitation services.

Obstruction of access to water supply system or any sanitation services

16. (1) No person shall prevent or restrict physical access to the water supply system or sewage disposal system.

(2) If a person contravenes Sub-Section (1), the municipality or its authorised agent may –

(a) by written notice require such person to restore access at his or her own expense within a specified period; or

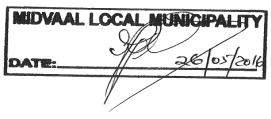
(b) if it is of the opinion that the situation is a matter of urgency, without prior notice restore access and recover the cost from such person.

Notices and documents

17. (1) A notice or document issued by the municipality or its authorised agent in terms of these bylaws must be deemed to be duly authorised if the authorised agent signs it.

(2) If a notice or document is to be served on an owner, consumer or any other person in terms of these bylaws such service shall be effected by –

(a) delivering it to him or her personally or to his or her duly authorised agent;



(b) delivering it at his or her residence, village or place of business or employment to a person not less than sixteen years of age and apparently residing or employed there;

(c) if he or she has nominated an address for legal purposes, delivering it to such an address;

(d) if he or she has not nominated an address for legal purposes, delivering it to the address given by him or her in his or her application for the provision of water services, for the reception of an account for the provision of water services;

(e) sending by pre-paid registered or certified post addressed to his or her last known address;

(f) in the case of a legal person, by delivering it at the registered office or business premises of such legal person; or

(g) if service cannot be effected in terms of Sub-Sections (a) to (f), by affixing it to a principal door of entry to the premises concerned.

(3) In the case where compliance with a notice is required within a specified number of working days, such period shall be deemed to commence on the date of delivery or sending of such notice.

Power to serve and compliance with notices

18. (1) The municipality or its authorised agent may, by written notice, order an owner, consumer or any other person who fails, by act or omission, to comply with the provisions of these bylaws or of any condition imposed thereunder to remedy such breach within a period specified in the notice, which period shall not be less than thirty days.

(2) If a person fails to comply with a written notice served on him or her by the municipality or its authorised agent in terms of these bylaws within the specified period, it may take such action that in its opinion is necessary to ensure compliance, including –

(a) undertaking the work necessary itself and recovering the cost of such action or work from that owner, consumer or other person;

(b) limiting or discontinuing the provision of services; and

(c) instituting legal proceedings.

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(3) A notice in terms of Sub-Section (1) will –

(a) give details of the provision of the bylaws not complied with;

(b) give the owner, consumer or other person a reasonable opportunity to make representations and state his or her case, in writing, to the municipality or its authorised agent within a specified period, unless the owner, consumer or other person was given such an opportunity before the notice was issued;

(c) specify the steps that the owner, consumer of other person must take to rectify the failure to comply;

(d) specify the period within which the owner, consumer or other person must take the steps specified to rectify such failure; and

(e) indicate that the municipality or its authorised agent –

(i) may undertake such work necessary to rectify the failure to comply if the notice is not complied with and that any costs associated with such work may be recovered from the owner, consumer or other person; and

(ii) may take any other action it deems necessary to ensure compliance.

(4) In the event of an emergency the municipality or its authorised agent may without prior notice undertake the work required by Sub-Section (3)(e)(i) and recover the costs from such person.

(5) The costs recoverable by the municipality or its authorised agent in terms of Sub-Sections (3) and (4) is the full cost associated with that work and includes, but is not limited to, any exploratory investigation, surveys, plans, specifications, schedules of quantities, supervision, administration charge, the use of tools, the expenditure of labour involved in disturbing or rehabilitation of any part of a street or ground affected by the work and the environmental cost.



Power of entry and inspection

19. (1) A municipality or its authorised agent may enter and inspect any premises –

(a) for the purposes set out in and in accordance with the provisions of Section 80 of the Act;

(b) for any purpose connected with the implementation or enforcement of these bylaws, at all reasonable times, after having given reasonable written notice of the intention to do so, unless it is an emergency situation.

False statements or information

20. No person shall make a false statement or furnish false information to the municipality or its authorised agent or falsify a document issued in terms of these bylaws.

Offences



21. (1) A person who –

(a) unlawfully and intentionally or negligently interfere with any water services works of the municipality or its authorised agent;

(b) fails to provide information or provide false information reasonably requested by the municipality or its authorised agent;

(c) fails or refuses to give access required by a municipality or its authorised agent in terms of Section 24;

(d) obstructs or hinders a municipality or its authorised agent in the exercise of his or her powers or performance of his or her functions or duties under these bylaws;

(e) contravenes or fails to comply with a provision of these bylaws;

(f) contravenes or fails to comply with a condition or prohibition imposed in terms of these bylaws;

(g) contravenes or fails to comply with any conditions imposed upon the granting of any application, consent, approval, concession, exemption or authority in terms of these bylaws; or

(h) fails to comply with the terms of a notice served upon him or her in terms of these bylaws; shall be guilty of an offence and liable on conviction to a fine not exceeding R2 000.00 or in default on payment, to imprisonment for a period not exceeding 4 months and in the event of a continued offence to a further fine not exceeding R1 000.00 for every day during the continuance of such offence after a written notice from the municipality or its authorised agent has been issued, and in the event of a second offence to a fine not exceeding R4 000.00 or, in default on payment to imprisonment for a period not exceeding 8 months.

Availability of bylaws

22. (1) A copy of these bylaws shall be included in the municipalities Municipal Code as required in terms of legislation.

(2) A copy of these bylaws shall be available for inspection at the municipal offices or at the offices of its authorised agent at all reasonable times.

(3) A copy of the bylaws may be obtained at the approved tariff from the municipality or its authorised agent.

CHAPTER II: Water supply services

Part 1: Connection to water supply system

Provision of connection pipe

23. (1) If an agreement for water supply services in respect of premises has been concluded and no connection pipe exists in respect of the premises, the owner shall make application on the prescribed form and pay the prescribed charge for the installation of such a pipe.

(2) If an application is made for water supply services which are of such an extent or so situated that it is necessary to extend, modify or upgrade the water supply system in order to supply water to the premises, the municipality or its authorised agent may agree to the extension subject to such conditions as it may impose.

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Location of connection pipe

24. (1) A connection pipe provided and installed by the municipality or its authorised agent shall –

(a) be located in a position agreed to between the owner and the municipality or its authorised agent and be of a suitable size as determined by the municipality or its authorised agent;

(b) terminate at –

(i) the boundary of the land owned by or vested in the municipality or its authorised agent, or over which it has a servitude or other right; or

(ii) the outlet of the water meter if it is situated on the premises; or

(iii) the isolating valve if it is situated on the premises.

(2) In reaching agreement with an owner concerning the location of a connection pipe, the municipality or its authorised agent shall ensure that the owner is aware of

(a) practical restrictions that may exist regarding the location of a connection pipe;

(b) the cost implications of the various possible locations of the connection pipe;

(c) whether or not the municipality or its authorised agent requires the owner to indicate the location of the connection pipe by providing a portion of his or her water installation at or outside the boundary of his or her premises, or such agreed position inside or outside his or her premises where the connection is required, for the municipality or its authorised agent to connect to such installation.

(3) A municipality or its authorised agent may at the request of any person agree, subject to such conditions as he or she may impose, to a connection to a main other than that which is most readily available for the provision of water supply to the premises; provided that the applicant shall be responsible for any extension of the water installation to the connecting point designated by the municipality or its authorised agent and for obtaining at his or her cost, such servitudes over other premises as may be necessary.

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(4) An owner must pay the prescribed connection charge.

Provision of single water connection for supply to several consumers on same premises

25. (1) Notwithstanding the provisions of Section 29 only one connection pipe to the water supply system may be provided for the supply of water to any premises, irrespective of the number of accommodation units, business units or consumers located on such premises.

(2) Where the owner, or the person having the charge or management of any premises on which several accommodation units are situated, requires the supply of water to such premises for the purpose of supply to the different accommodation units, the municipality or its authorised agent may, in its discretion, provide and install either –

(a) a single measuring device in respect of the premises as a whole or any number of such accommodation units; or

(b) a separate measuring device for each accommodation unit or any number thereof.

(3) Where the municipality or its authorised agent has installed a single measuring device as contemplated in Sub-Section (2)(a), the owner or the person having the charge or management of the premises, as the case may be, -

(a) must, if the municipality or its authorised agent so requires, install and maintain on each branch pipe extending from the connection pipe to the different accommodation units –

(i) a separate measuring device; and

(ii) an isolating valve; and

(b) will be liable to the municipality or its authorised agent for the tariffs and charges for all water supplied to the premises through such a single measuring device, irrespective of the different quantities consumed by the different consumers served by such measuring device.

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(4) Notwithstanding Sub-Section (1), the municipality or its authorised agent may authorise that more than one connection pipe be provided on the water supply system for the supply of water to any premises comprising sectional title units or if, in the opinion of the municipality or its authorised agent, undue hardship or inconvenience would be caused to any consumer on such premises by the provision of only one connection pipe.

(5) Where the provision of more than one connection pipe is authorised by the municipality or its authorised agent under Sub-Section (4), the tariffs and charges for the provision of a connection pipe is payable in respect of each water connection so provided.

Interconnection between premises or water installations

26. An owner of premises shall ensure that no interconnection exists between –

(a) the water installation on his or her premises and the water installation on other premises; or

(b) where several accommodation units are situated on the same premises, the water installations of the accommodation units; unless he or she has obtained the prior written consent of the municipality or its authorised agent, and complies with any conditions that it may have imposed.

Disconnection of water installation from connection pipe

27. The municipality or its authorised agent may disconnect a water installation from the connection pipe and remove the connection pipe if –

(a) the agreement for supply has been terminated in terms of Section (13) and it has not received an application for a subsequent supply of water to the premises served by the pipe within a period of 90 days of such termination; or

(b) the building on the premises concerned has been demolished.



Part 2: Communal water services works

Provision of a water services work for water supply to several consumers

28. (1) A municipality or its authorised agent may install a communal water services work for the provision of water services to several consumers at a location it deems appropriate, provided that –

(a) the consumers to whom water services will be provided through that water services work has been consulted in respect of the level of service, tariff that will be payable and location of the work.

Part 3: Temporary supply

Water supplied from a hydrant

29. (1) The municipality or its authorised agent may authorise a temporary supply of water to be taken from one or more fire hydrants specified by it, subject to such conditions and period as may be prescribed by it.

(2) A person who desires a temporary supply of water referred to in Sub-Section (1) must apply for such water services in terms of Section (2).

(3) The supply of water in terms of Sub-Section (1) must be measured.

(4) The municipality or its authorised agent may for purposes of measuring provide a portable water meter to be returned to the municipality or its authorised agent on termination of the temporary supply, which portable meter and all other fittings and apparatus used for the connection of the portable water meter to a hydrant, shall remain the property of the municipality or its authorised agent and will be provided subject any conditions imposed by the municipality or its authorised agent.

Part 4: Standards and general conditions of supply

Quantity, quality and pressure

30. Water supply services provided by the municipality or its authorised agent will comply with the minimum standards set for the provision of water supply services in terms of Section (9) of the Act.

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General conditions of supply

31. (1) The municipality or its authorised agent may specify the maximum height to which water will be supplied from the water supply system. Where a consumer requires water to be supplied at a greater height or pressure the consumer will be responsible therefor.

(2) The municipality or its authorised agent may, in an emergency, interrupt the supply of water to any premises without prior notice.

(3) If in the opinion of the municipality or its authorised agent the consumption of water by a consumer adversely affects the supply of water to another consumer, it may apply such restrictions as it may deem fit to the supply of water to the first mentioned consumer in order to ensure a reasonable supply of water to the other consumer and will inform that consumer of such restrictions.

Part 5: Measurement of water supply services

Measuring of quantity of water supplied

32. (1) The municipality or its authorised agent will measure the quantity of water supplied at regular intervals.

(2) Any measuring device through which water is supplied to a consumer by the municipality or its authorised agent and its associated apparatus shall be provided and installed by the municipality or its authorised agent, shall remain its property, and may be changed and maintained by the municipality or its authorised agent when deemed necessary by it.

(3) The municipality or its authorised agent may install a measuring device, and its associated apparatus, on premises at any point on the service pipe.

(4) If the municipality or its authorised agent installs a measuring device on a service pipe in terms of Sub-Section (3), it may install a section of pipe and associated fittings between the end of its connection pipe and the meter, and such section shall be deemed to form part of the water supply system.

(5) If the municipality or its authorised agent installs a measuring device together with its associated apparatus on a service pipe in terms of Sub-Section (3), the owner shall –

(a) provide a place satisfactory to the municipality or its authorised agent in which to install it;

(b) ensure that unrestricted access is available to it at all times;

(c) be responsible for its protection and be liable for the costs arising from damage thereto, excluding damage arising from normal fair wear and tear;

(d) ensure that no connection is made to the pipe in which the measuring device is installed, between the measuring device and the connection pipe serving the installation; and

(e) make provision for the drainage of water which may be discharged, from the pipe in which the measuring device is installed, in the course of work done by the municipality or its authorised agent on the measuring device.

(6) No person other than an authorised agent shall –

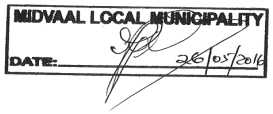
(a) disconnect a measuring device and its associated apparatus from the pipe in which they are installed;

(b) break a seal which the municipality or its authorised agent has placed on a meter; or

(c) in any other way interfere with a measuring device and its associated apparatus.

(7) If the municipality or its authorised agent considers that, in the event of the measuring device being a meter that the size of a meter is unsuitable by reason of the quantity of water supplied to premises, it may install a meter of such size as it may deem necessary, and may recover from the owner of the premises concerned the prescribed charge for the installation of the meter.

(8) The municipality or its authorised agent may require the installation, at the owner's expense, of a measuring device to each dwelling unit, in separate occupancy, on any premises, for use in determining quantity of water supplied to each such unit; provided that where fixed quantity water delivery systems are used, a single measuring device may be used to supply more than one unit.



Quantity of water supplied to consumer

33. (1) For purposes of assessing the quantity of water measured by a measuring device installed by the municipality or its authorised agent on the premises of a consumer or, where applicable, estimated or determined by the municipality or its authorised agent in terms of any provision of these bylaws, it will, for the purposes of these bylaws, be deemed, unless the contrary can be proved, that –

(a) the quantity is represented by the difference between measurements taken at the beginning and end of such period;

(b) the measuring device was accurate during such period;

(c) the entries in the records of the municipality or its authorised agent were correctly made; and

(d) provided that if water is supplied to, or taken by, a consumer without its passing through a measuring device, the estimate by the municipality or its authorised agent of the quantity of such water shall be deemed to be correct.

(2) Where water supplied by the municipality or its authorised agent to any premises is in any way taken by the consumer without such water passing through any measuring device provided by the municipality or its authorised agent, the municipality or its authorised agent may for the purpose of rendering an account estimate, in accordance with Sub-Section (3), the quantity of water supplied to the consumer during the period from the last previous reading of the water meter until the date it is discovered that water is so taken by the consumer.

(3) For the purposes of Sub-Section (2), an estimate of the quantity of water supplied to a consumer shall be based on, as the municipality or its authorised agent may decide -

(a) the average monthly consumption of water on the premises during any three consecutive measuring periods during the twelve months' period prior to the date on which the taking of water in the manner mentioned in Sub-Section (2) was discovered; or

(b) the average monthly consumption on the premises registered over three succeeding measuring periods after the date referred to in Sub-Section (3)(a).

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(4) Nothing in these regulations shall be construed as imposing on the municipality or its authorised agent an obligation to cause any measuring device installed by the municipality or its authorised agent on any premises to be measured at the end of every month or any other fixed period, and the municipality or its authorised agent may estimate the quantity of water supplied over any period during the interval between successive measurements of the measuring device and render an account to a consumer for the quantity of water so estimated.

(5) The municipality or its authorised agent must, on receipt from the consumer of written notice of not less than 7 (seven) days and subject to payment of the prescribed charge, measure the quantity of water supplied to consumer at a time or on a day other than that upon which it would normally be measured.

(6) If a contravention of Sub-Section 36(6) occurs, the consumer shall pay to the municipality or its authorised agent the cost of such quantity of water as in the municipality or its authorised agent's opinion was supplied to him or her.

(7) Until such time a measuring device have been installed in respect of water supplied to a consumer the estimated or assumed consumption of that consumer must be based on the average consumption of water supplied to the specific zone within which the consumer's premises is situated, during a specific period.

(8) Where in the opinion of the municipality or its authorised agent it is not reasonably possible or cost effective to measure water supplied to each consumer within a determined zone, the municipality or its authorised agent may determine a basic tariff or charge to be paid by each consumer within that zone irrespective of actual consumption.

(9) A tariff or charge determined in terms of Sub-Section (8) will be based on the estimated average consumption of water supplied to that zone.

(10) Where water supply services are provided through a communal water services work the amount due and payable by consumers gaining access to water supply services through that communal water services work must be based on the estimated average consumption of water supplied to that water services work.



Defective measurement

34. (1) If a consumer has reason to believe that a measuring device, used for measuring water, which was supplied to him or her by the municipality or its authorised agent is defective he or she may, against payment of the prescribed charge, make application in writing for the measuring device to be tested.

(2) The provisions of Sections 10(8) to 10(12) will apply to such an application.

Special measurement

35. (1) If the municipality or its authorised agent wishes, for purposes other than charging for water consumed, to ascertain the quantity of water which is used in a part of a water installation, it may by written notice advise the owner concerned of its intention to install a measuring device at such point in the water installation as it may specify.

(2) The installation of a measuring device referred to in Sub-Section (1), its removal, and the restoration of the water installation after such removal shall be carried out at the expense of the municipality or its authorised agent.

(3) The provisions of Sections 37(5) and 37(6) shall apply insofar as they may be applicable in respect of a measuring device installed in terms of Sub-Section (1).

No reduction of amount payable for water wasted

36. A consumer shall not be entitled to a reduction of the amount payable for water wasted or water losses in a water installation.

Adjustment of quantity of water supplied through defective measuring device

37. (1) If a measuring device is found to be defective in terms of Section 10(11), the municipality or its authorised agent may estimate the quantity of water supplied to the consumer concerned during the period in which, in its opinion, such measuring device was defective, on the basis of the average daily quantity of water supplied to him or her over

(a) a period between two successive measurements subsequent to the replacement of the measuring device; or

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(b) a period in the previous year corresponding to the period in which the measuring device was defective; or

(c) the period between three successive measurements prior to the measuring device becoming defective; whichever it considers the most appropriate.

(2) If the quantity of water supplied to a consumer during the period when his or her measuring device was defective cannot be estimated in terms of Sub-Section (1), the municipality or its authorised agent may estimate the quantity on any basis that is available to it.

(3) Provided that no such adjustment shall be made in respect of a period in excess of 12 months prior to the date on which the meter was found to be registering incorrectly.

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Part 6: Installation work

Approval of installation work

38. (1) If an owner wishes to have installation work done, he or she must first obtain the municipality or its authorised agent's written approval; provided that approval shall not be required in the case of water installations in dwelling units or installations where no fire installation is required in terms of SABS Code 0400 or for the repair or replacement of an existing pipe or water fitting other than a fixed water heater and its associated protective devices.

(2) Application for the approval referred to in Sub-Section (1) shall be made on the prescribed form and shall be accompanied by –

(a) the prescribed charge, if applicable;

(b) copies of the drawings as prescribed by the municipality or its authorised agent, giving information in the form required by Clause 4.1.1 of SABS Code 0252 : Part I; and

(c) a certificate certifying that the installation has been designed in accordance with SABS Code 0252 : Part I or has been designed on a rational basis.

(3) The provisions of Sub-Sections (1) and (2) shall not apply to a qualified plumber who replaces a fixed water heater or its associated protective devices.

(4) Authority given in terms of Sub-Section (1) shall lapse at the expiry of a period of twenty-four months after the first day of the month succeeding the month in which the authority is given.

(5) A complete set of approved drawings of installation work shall be available at the site of the work at all times until such work has been completed, where approval was required in terms of Sub-Section 1.

(6) If installation work has been done in contravention of Sub-Section (1) or (2), the municipality or its authorised agent may by written notice require the owner of the premises concerned to –

(a) comply with that regulation within a specified period;

(b) if work is in progress, to cease the work; and

(c) to remove all such work which does not comply with these bylaws.

Persons permitted to do installation and other work

Provision and maintenance of water installations

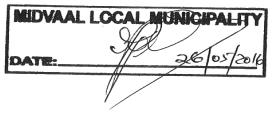
39. (1) An owner must provide and maintain his or her water installation at his or her own cost and, where permitted in terms of Sub-Section (2), must ensure that the installation is situated within the boundary of his or her premises.

(2) Before doing work in connection with the maintenance of a portion of his or her water installation which is situated outside the boundary of his or her premises, an owner shall obtain the written consent of the municipality or its authorised agent or the owner of the land on which such portion is situated, as the case may be.

Use of pipes and water fittings to be authorised

40. (1) No person shall, without the prior written authority of the municipality or its authorised agent, install or use a pipe or water fitting in a water installation within the municipality or its authorised agent's area of jurisdiction unless it is included in the Schedule of Approved Pipes and Fittings as compiled by the municipality or its authorised agent.

(2) Application for the inclusion of a pipe or water fitting in the Schedule referred to in Sub-Section (1) must be made on the form prescribed by the municipality or its authorised agent and be accompanied by the prescribed charge.



(3) A pipe or water fitting may be included in the Schedule referred to in Sub-Section (1) if –

(a) it bears the standardisation mark of the South African Bureau of Standards in respect of the relevant SABS specification issued by the Bureau; or

(b) it bears a certification mark issued by the SABS to certify that the pipe or water fitting complies with an SABS Mark specification or a provisional specification issued by the SABS, provided that no certification marks shall be issued for a period exceeding two years.

(4) The municipality or its authorised agent may, in respect of any pipe or water fitting included in the Schedule, impose such additional conditions, as it may deem necessary in respect of the use or method of installation thereof.

(5) A pipe or water fitting shall be removed from the Schedule if it –

(a) no longer complies with the criteria upon which its inclusion was based; or

(b) is no longer suitable for the purpose for which its use was accepted.

(6) The current schedule shall be available for inspection at the office of the municipality or its authorised agent at any time during working hours.

(7) The municipality or its authorised agent may sell copies of the current schedule at the prescribed charge.

Labelling of terminal water fittings and appliances

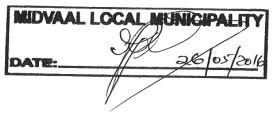
41. All terminal water fittings and appliances using or discharging water shall be marked, or have included within the packaging of the item, the following information:

(a) the range of pressure in kPa over which the water fitting or appliance is designed to operate;

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(b) the flow rates, in litres per minute, related to the design pressure range, provided that this information shall be given for at least the following water pressures –

(i) 20 kPa
(ii) 100 kPa
(iii) 400 kPa



Part 7: Water pollution, restriction and wasteful use of water

Owner to prevent pollution of water

42. An owner shall provide and maintain approved measures to prevent the entry of a substance, which may be a danger to health or adversely affect the potability of water or affect its fitness for use, into –

(a) the water supply system; and
(b) any part of the water installation on his or her premises.

Water restrictions

43. (1) The municipality or its authorised agent may by public notice to prevent the wasteful use of water in terms of Section (51) or in the event of a water shortage, drought or flood –

(a) prohibit or restrict the consumption of water in the whole or part of its area of jurisdiction in general or for –

(i) specified purposes;

(ii) during specified hours of the day or on specified days; and

(iii) in a specified manner; and

(b) determine and impose -

(i) limits on the quantity of water that may be consumed over a specified period;

(ii) charges additional to those prescribed in respect of the supply of water in excess of a limit contemplated in Sub-Section (1)(b)(i); and

(iii) a general surcharge on the prescribed charges in respect of the supply of water; and

(c) impose restrictions or prohibitions on the use or manner of use or disposition of an appliance by means of which water is used or consumed, or on the connection of such appliances to the water installation.

(2) The municipality or its authorised agent may limit the application of the provisions of a notice contemplated by Sub-Section (1) to specified areas and categories of consumers, premises and activities, and may permit deviations and exemptions from, and the relaxation of, any of the provisions on reasonable grounds.

(3) The municipality or its authorised agent may –

(a) take, or by written notice require a consumer at his or her own expense to take, such measures, including the installation of measurement devices and devices for restricting the flow of water, as may in its opinion be necessary to ensure compliance with a notice published in terms of Sub-Section (1); or

(b) discontinue or, for such period as it may deem fit, limit the supply of water to any premises in the event of a contravention on such premises or failure to comply with the terms of a notice published in terms of Sub-Section (1), subject to notice in terms of Section (23); and

(c) where the supply has been discontinued, it shall only be restored when the prescribed charge for discontinuation and reconnecting the supply has been paid.

(4) The provisions of this section shall also apply in respect of water supplied directly by the municipality or its authorised agent to consumers outside its area of jurisdiction, notwithstanding anything to the contrary in the conditions governing such supply, unless otherwise specified in the notice published in terms of Sub-Section (1).

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Waste of water unlawful

44. (1) No consumer shall permit –

(a) the purposeless or wasteful discharge of water from terminal water fittings;

(b) pipes or water fittings to leak;

(c) the use of maladjusted or defective water fittings;

(d) an overflow of water to persist; or

(e) an inefficient use of water to persist.

(2) An owner shall repair or replace any part of his or her water installation which is in such a state of disrepair that it is either causing or is likely to cause an occurrence listed in Sub-Section (1).

(3) If an owner fails to take measures as contemplated in Sub-Section (2), the municipality or its authorised agent shall, by written notice in terms of Section (23), require the owner to comply with the provisions of Sub-Section (1).

(4) A consumer shall ensure that any equipment or plant connected to his or her water installation uses water in an efficient manner.

(5) The municipality or its authorised agent may, by written notice, prohibit the use by a consumer of any equipment in a water installation if, in its opinion, its use of water is inefficient. Such equipment shall not be returned to use until its efficiency has been restored and a written application to do so has been approved by the municipality or its authorised agent.

Part 8: Water Audit

Water audit

45. (1) Water users using more than 3 650 Kl per annum, excluding those comprising multiple dwelling units, must within one month after the end of each financial year of the municipality or its authorised agent undertake an annual water audit at their own cost.

(2) A copy of the audit must be available for inspection by officials from the Department of Water Affairs and Forestry, the water board, if applicable, and the municipality or its authorised agent.

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(3) The audit must contain details in respect of –

(a) the amount of water used during the financial year;

(b) the amount paid for water for the financial year;

(c) the number of people living on the stand or premises;

(d) the number of people permanently working on the stand or premises;

(e) the seasonal variation in demand through monthly consumption figures;

(f) the water pollution monitoring methods;

(g) the current initiatives to manage demand for water;

(h) the plans to manage their demand for water;

(i) a comparison of the above factors with those reported in each of the previous three years (where available);

(j) estimates of consumption by various components of use; and

(k) a comparison of the above factors with those reported in each of the previous three years, where available.

Part 9: General provisions

Notification of boreholes

46. (1) The municipality or its authorised agent may, by public notice, require –

(a) the owner of any premises within the area of jurisdiction of the municipality or its authorised agent upon which a borehole exists or, if the owner is not in occupation of such premises, the occupier thereof, to notify it on the prescribed form of the existence of a borehole on such premises, and provide it with such information in respect thereof as it may require; and

(b) the owner or occupier of any premises who intends to sink a borehole on such premises to notify it on the prescribed form of such intention before work in connection therewith is commenced.

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(2) The municipality or its authorised agent may require the owner or occupier of any premises who intends to sink a borehole to undertake an environmental impact assessment for such intended borehole, to the satisfaction of the municipality or its authorised agent, before sinking the borehole.

(3) Boreholes are subject to any requirements of the National Water Act, 1998 (Act No. 136 of 1998).

(4) The municipality or its authorised agent may by notice to an owner or occupier or by public notice require owners and occupiers on who has existing boreholes used for water services to –

(a) obtain approval from it for the use of a borehole for water services in accordance with Sections 6, 7 and 22 of the Act;

(b) impose conditions in respect of the use of a borehole for water services; and

(c) impose a fixed charge in respect of the use of such a borehole.

Sampling of water

47. (1) The municipality or its authorised agent may take samples of water obtained from a source, authorised in terms of Sections (6) or (7) of the Act, other than the water supply system for domestic purposes and cause the samples to be tested for compliance with any national standards prescribed in terms of Section (9) of the Act.

(2) The prescribed charge for the taking and testing of the samples referred to in Sub-Section (1) shall be paid by the person to whom approval to use the water for potable water was granted in terms of Section 6(1) of the Act.

Supply of non-potable water by municipality or its authorised agent

48. (1) The municipality or its authorised agent may on application in terms of Section (3) agree to supply non-potable water to a consumer, subject to such terms and conditions as the municipality or its authorised agent may impose.

(2) Any supply of water agreed to in terms of Sub-Section (1) shall not be used for domestic or any other purposes, which, in the opinion of the municipality or its authorised agent, may give rise to a health risk.

(3) No warranty, expressed or implied, shall apply to the purity of any non-potable water supplied by the municipality or its authorised agent or its suitability for the purpose for which the supply was granted.

(4) The supply of non-potable water shall, both as to condition and use, be entirely at the risk of the consumer, who shall be liable for any consequential damage or loss arising to himself, herself or others arising directly or indirectly therefrom, including the consequences of any bona fide fault of the municipality or its authorised agent or the malfunction of a treatment plant.

Testing of pressure in water supply systems

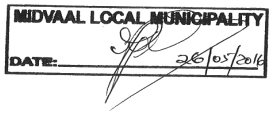
49. The municipality or its authorised agent may, on application by an owner and on payment of the prescribed charge, determine and furnish the owner with the value of the pressure in the water supply system relating to his or her premises over such period as the owner may request.

Pipes in streets or public places

50. No person shall for the purpose of conveying water derived from whatever source, lay or construct a pipe or associated component on, in or under a street, public place or other land owned by, vested in, or under the control of any municipality or its authorised agent, except with the prior written permission of that municipality or its authorised agent and subject to such condition as it may impose.



ANNEXURE "AH"



SUPPLY CHAIN MANAGEMENT PROCESS TURN-AROUND TIME POLICY

2016/2017 FINANCIAL YEAR

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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3.	OBJECTIVES	4
4.	TURN AROUND TIMES FOR VARIOUS LEVEL OF PROCUREMENT PROCESSES	5



1. BACKGROUND

The MFMA SCM regulations provide that effective supply chain processes must be in place to render effective service delivery within the set legislative provisions.

The Expenditure Section must ensure proper financial control; uphold the principle of effective administration and a high standard of service levels. The SCM unit assists the various departments in ensuring effective service delivery and ensuring the delivery of good quality products and services in the shortest possible turn-around time.

2. DEFINITIONS

In this Policy, unless the context indicates otherwise, the following definitions are applied:-

"Accounting Officer" means the Municipal Manager for the Municipality as contemplated in section 60 of the Local Government: Municipal Finance Management Act, 56 of 2003

"After-hours" means from 16:01 to 07:29 Monday to Friday's; 16:01 Friday after noon until 07:29 Monday morning

"CFO" means the Chief Financial Officer designated in terms of section 80(2)(a) of the Local Government: Municipal Finance Management Act, 56 of 2003

"*Delegated authority*" means the official who is given the authority for relevant functions in terms of the municipality's written delegations

"Emergency" means a serious, unexpected, and often dangerous situation requiring immediate action as set out in the MFMA SCM Regulations.

"End user" means an MLM official who has requested the goods and services who will receive such and utilise for the purpose it is intended.

"*Official order*" means a written request to order goods and services.

"*SANS"* means South African National Standards

"Working hours and days" means office hours between 07:30 and 16:00 Monday to Friday excluding public holidays and weekends

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3. OBJECTIVES OF THE POLICY

3.1 The aim of this policy is:

a) To ensure that goods and services are delivered in correct quantities at the correct location at the required SANS or acceptable level of quality as stipulated in the specifications within the relevant timeframes for the various supply chain processes

b) To set standards on turn-around times for the various supply chain processes.

c) To ensure cost effective and efficient usage of available resources in respect of purchases.

d) To provide guidelines for the Council employees to follow in the management of requests for the acquisition of goods and services.

e) To eliminate any potential standing time in hampering effective service delivery.

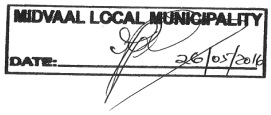
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4. TURN AROUND TIMES FOR VARIOUS LEVEL OF PROCUREMENT PROCESSES

NO.	BID PROCESS INDICATORS	TURNAROUND TIME INDICATORS
1	Three written or verbal quotations for goods and services with a transaction value over between R2 000 up to R 30 000. (Specifications, request for quotations, evaluations, award and official order)	5 working days from receipt of correct specifications / order requests from end-user excluding delays Excluding Section 36 approvals
2	Seven (7) day process for goods and services with a transaction value between R30 000 and R200 000. (Specifications, ad, 7 day notice on website and notice boards, evaluations, approval memo awards and order/appointment letter)	20 working days from receipt of correct specifications from end user
3	Turnaround time for the formal SCM bid process for goods and services above R200 000. (specifications, bid spec committee, ad, formal ad in local media, on website and notice boards, bid opening commercial report capturing, technical evaluations, formal bid evaluation committee and formal bid adjudicating committee approval and issue of order/appointment letter)	80 working days from receipt of correct specifications from end user
4	**Bid Committees:** Bid Specification Committee Bid Evaluation Committee Bid Adjudication Committee	 Notice minimum 2 working days in advance. Notice minimum 2 working days in advance. Notice minimum 3 working days in advance. Agenda's to be issued the Friday before the Thursday meetings as advertised. Additional meeting notices to be placed on the website minimum two days prior to the meeting.
5	Accredited Service Provider Database	10 – 15 working days from date of receipt of original vendor form with all qualifying supporting documents.

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ANNEXURE "AI"



MIDVAAL LOCAL MUNICIPALITY
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MIDVAAL
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EFT POLICY

2016/2017 FINANCIAL YEAR

Midvaal Local Municipality recognises that the use of electronic funds transfer as a faster, easier and more efficient method of payment to creditors.

Internal controls such as written policies and procedures, authorisations, segregation of duties and monitoring are still important in the new technological world.

Electronic banking will be used for, but not limited to, the following:

- Online banking services (reviewing account balances, retrieving bank statements
- Paying of creditors
- Paying of salaries
- Refund of billing payments
- Investment of funds in accordance with Council investment policy.

1. Municipal Expenditure

All expenditure of Midvaal Local Municipality shall be incurred in terms of section 11 of the MFMA. The accounting system has built-in controls which prevents duplicate payments of the same invoice.



2. Electronic Fund Transfer

The Chief Financial Officer shall delegate officials in writing for authority to process electronic payments. One person should not be allowed to process transactions from beginning to end single handedly. A minimum of four officials should be allowed to process EFT's on behalf of the municipality. This practice shall ensure the segregation of duties and division of authority in order to minimise fraud.

Delegation shall be made in terms of Section 79 of the MFMA.

Only the Accounting Officer or the Chief Financial Officer of Midvaal Local Municipality or any other delegated senior financial officer of the municipality acting on written authority of the Accounting Officer, may authorise the withdrawal of money from Midvaal Local Municipality's bank account through signature on a cheque or Electronic

Fund Transfer. Such withdrawals shall be accompanied by official expenditure documents which are duly authorised for purposes as prescribed in section 11(a)-(j) of the MFMA.

Officials delegated in terms of Section 79 of the MFMA:

- Assistant Director Expenditure
- Chief Financial Officer
- Deputy Chief Financial Officer
- Director Expenditure
- Assistant Director: Financial Control



Once an EFT transaction has been completed, the payment list with banking details, together with the supporting documentation, is submitted to the Deputy Chief Financial Officer for final verification.

3. Banking details

Suppliers banking details are captured onto the system once the completed bank stamped electronic funds transfer form which is received. Once captured, the bank details are then verified and authorised on the system. Banking details cannot be captured and authorised by the same official, thereby ensuring segregation of duties.

An audit trail of changes to bank details is printed and verified monthly.

4. Controls for EFT users

Access to the banking system is restricted to authorised officials. These officials are authorised by completing a request for user form which is then signed by the authorised signatories at the bank.

The bank manager would then send a bank official to verify the user and grant him/her access to the system from their PC. Users have a login name and are required to have two passwords. The user is prompted by the system on a monthly basis to change the second password. The first password can be voluntarily changed whenever the user wants to. If you have logged on and have not used the service for three minutes, you will be logged off. To access your account, you will need to LOGON again. You have three opportunities to enter your password correctly. After the third unsuccessful attempt, you will be denied access to the service. You will then be required to call the Helpdesk to have the password reset.

A user is temporarily suspended from using the system if they have not accessed the system for more than a month. Once suspended, the user will have to contact the bank to re-instate their access. Two different users are required to effect an EFT transaction, as two approvals are required before a payment is made. Both approvals have to be made the same day, otherwise the transaction is aborted.

5. Additional Precautions

The following precautions should be taken when entering user codes and passwords on the internet:

- Check to make sure that the URL begins with "https" rather than "http".
- Ensure that the website has a security certificate
- Always ensure the secrecy of your password



SECTION FOUR: DRAFT SDBIP



ANNEXURE "AJ"



SERVICE DELIVERY
&
BUDGET IMPLEMENTATION PLAN

Section 53 - MFMA



2016/2017

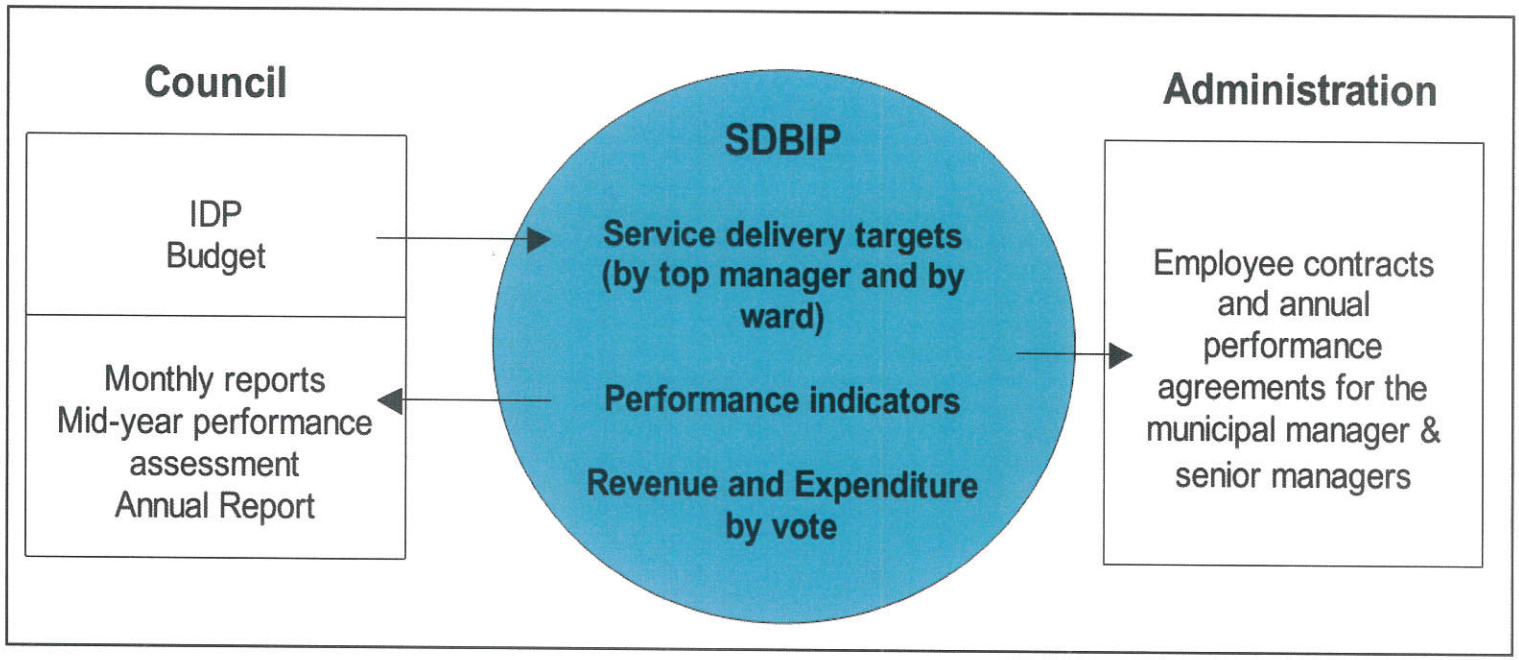
MIDVAAL
LOCAL MUNICIPALITY

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DATE: 26/03/2015

SDBIP CONCEPT

Diagram 1
SDBIP "contract"



The legislative requirements of the SDBIP are contained in Section 53 of the MFMA. Chapter 1 of the MFMA defines the SDBIP as:

"a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

(a) projections for each month of -

(i) revenue to be collected, by source; and

(ii) operational and capital expenditure, by vote;

(b) service delivery targets and performance indicators for each quarter".

The components, as required to form the top-layer of the SDBIP, are attached, for approval and implementation.

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COMPONENTS OF THE TOP-LAYER OF THE SDBIP

Component 1
Monthly projections for revenue to be collected for each source

Component 2
Monthly projections for revenue and operating expenditure for each vote

Component 3
Monthly projections for capital expenditure for each vote

Component 4
Quarterly projections of service delivery targets and performance indicators for each vote

Component 5
Ward information for expenditure and service delivery / detailed capital works plan broken down by ward over three years

Approval

MIDVAAL LOCAL MUNICIPALITY
DATE:

Component 1

Monthly projections for revenue to be collected for each source



Service Delivery & Budget Implementation Plan

Component 1: Monthly projections for revenue for each source

Monthly Projections Collected Per Source	F01 2016/2017 BUDGET	M03 SEPT 2016 PROJECTION	M04 OCT 2016 PROJECTION	M05 NOV 2016 PROJECTION	M06 DEC 2016 PROJECTION	M07 JAN 2017 PROJECTION	M08 FEB 2017 PROJECTION	M09 MAR 2017 PROJECTION	M10 APR 2017 PROJECTION	M11 MAY 2017 PROJECTION	M12 JUN 2017 PROJECTION	FULL YEAR JUL - JUN PROJECTION
REVENUE SOURCE												
Property Rates	154 255 331	12 854 611	12 854 611	12 854 611	12 854 611	12 854 611	12 854 611	12 854 611	12 854 611	12 854 611	12 854 611	154 255 331
Electricity Revenue	318 909 982	26 575 832	26 575 832	26 575 832	26 575 832	26 575 832	26 575 832	26 575 832	26 575 832	26 575 832	26 575 832	318 909 982
Water Revenue	172 344 101	14 362 008	14 362 008	14 362 008	14 362 008	14 362 008	14 362 008	14 362 008	14 362 008	14 362 008	14 362 008	172 344 101
Sanitation Revenue	38 222 995	3 185 250	3 185 250	3 185 250	3 185 250	3 185 250	3 185 250	3 185 250	3 185 250	3 185 250	3 185 250	38 222 995
Solid Waste Revenue	34 261 361	2 855 113	2 855 113	2 855 113	2 855 113	2 855 113	2 855 113	2 855 113	2 855 113	2 855 113	2 855 113	34 261 361
Operating Grants	96 252 947	8 021 079	8 021 079	8 021 079	8 021 079	8 021 079	8 021 079	8 021 079	8 021 079	8 021 079	8 021 079	96 252 947
Capital Grants	40 369 000	3 364 083	3 364 083	3 364 083	3 364 083	3 364 083	3 364 083	3 364 083	3 364 083	3 364 083	3 364 083	40 369 000
Other Revenue	116 184 693	9 682 058	9 682 058	9 682 058	9 682 058	9 682 058	9 682 058	9 682 058	9 682 058	9 682 058	9 682 058	116 184 693
TOTAL OPERATING REVENUE BILLED	**970 800 409**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**970 800 409**



TOTAL BUDGET ALLOCATION PER KEY PERFORMANCE AREA (KPA)

		Prior Year 3	Prior Year 2	Prior Year 1	Budget	Adj Budget	Full Year
	KPA 1 Total	-3 656 303.92	-4 139 786.67	-4 830 830.37	-6 957 250.00	-5 330 250.00	-5 330 250.00
	KPA 2 Total	-7 700 839.64	-51 066 637.90	-48 049 034.14	-53 138 782.00	-51 509 846.00	-51 509 846.00
	KPA 3 Total	-13 510 842.43	-19 862 823.08	-24 504 129.49	-48 562 054.00	-34 439 509.48	-34 439 509.00
	KPA 4 Total	-816 710.81	-1 081 276.52	-288 709.54	-600 000.00	-945 302.00	-945 302.00
	KPA 5 Total	-116 873 000.63	-127 617 493.82	-154 372 207.86	-166 802 648.00	-168 196 648.00	-168 196 648.00
	KPA 6 Total	-486 508 702.64	-472 564 466.38	-498 779 036.00	-594 552 387.00	-566 053 349.00	-566 053 349.00
	KPA 7 Total	-33 603 162.44	-38 218 707.51	-46 346 611.77	-49 804 848.00	-47 735 437.00	-47 735 437.00
	KPA 8 Total	-1 896 603.21	-1 906 177.73	-2 488 968.49	-1 975 050.00	-2 525 050.00	-2 525 050.00
Revenue Total		-664 566 165.72	-716 457 369.61	-779 659 527.66	-922 393 019.00	-876 735 391.48	-876 735 391.00
	KPA 1 Total	10 777 423.58	13 732 334.49	13 093 333.74	16 988 714.00	15 349 549.05	15 349 553.00
	KPA 2 Total	14 085 367.16	52 601 469.02	51 671 219.78	53 823 660.00	53 500 118.41	53 500 122.00
	KPA 3 Total	12 559 539.77	14 664 193.86	16 856 640.94	34 177 158.00	23 914 849.01	23 914 865.00
	KPA 4 Total	165 601 327.97	141 954 655.08	191 000 326.80	237 968 884.08	223 311 691.58	223 311 655.00
	KPA 5 Total	31 186 179.71	45 591 880.19	40 746 601.56	39 353 074.00	33 869 516.22	33 869 522.00
	KPA 6 Total	391 238 035.91	415 715 750.53	464 762 411.89	564 503 377.00	546 871 125.92	546 871 130.00
	KPA 7 Total	23 967 776.26	20 080 154.67	17 987 782.19	28 264 025.00	28 370 709.67	28 370 709.00
	KPA 8 Total	4 174 749.22	4 921 566.90	5 230 876.73	9 405 274.00	12 307 917.13	12 307 921.00
Expenditure Total		653 590 399.58	709 262 004.74	801 349 193.63	984 484 166.08	937 495 476.99	937 495 477.00
	KPA 1 Total	-	80 493.00	227 261.04	-	67 950.00	67 950.00
	KPA 2 Total	2 261 144.32	1 206 928.09	1 714 234.54	2 640 000.00	1 056 272.00	1 056 272.00
	KPA 3 Total	5 313 953.44	13 536 728.68	13 643 264.82	15 700 000.00	14 911 567.00	14 911 567.00
	KPA 4 Total	1 058 232.62	722 674.33	654 681.12	500 000.00	4 545 679.00	4 545 679.00
	KPA 5 Total	31 101.00	214 445.95	116 576.10	300 000.00	381 253.00	381 253.00
	KPA 6 Total	21 444 672.12	31 284 138.42	10 391 170.99	22 700 000.00	16 798 062.00	16 798 062.00
	KPA 7 Total	68 020 530.75	39 089 925.63	42 192 153.35	49 950 000.00	54 818 421.00	54 818 421.00
	KPA 8 Total	-	36 214.00	117 598.45	-	-	-
Capital Total		98 129 634.25	86 171 548.10	69 056 940.41	91 790 000.00	92 579 204.00	92 579 204.00

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Component 2

Monthly projections for revenue and operating expenditure for each vote



Service Delivery & Budget Implementation Plan

Component 2: Monthly projections for revenue and expenditure (operating and capital) for each vote

Monthly Projections for Revenue, Operating Expenditure and Capital Expenditure for Each Vote	F01 2016/2017 BUDGET	M03 SEPT 2016 PROJECTION	M04 OCT 2016 PROJECTION	M05 NOV 2016 PROJECTION	M06 DEC 2016 PROJECTION	M07 JAN 2017 PROJECTION	M08 FEB 2017 PROJECTION	M09 MAR 2017 PROJECTION	M10 APR 2017 PROJECTION	M11 MAY 2017 PROJECTION	M12 JUN 2017 PROJECTION	FULL YEAR JUL - JUN PROJECTION
PROJECTED MONTHLY CASH BALANCE												
Opening Cash Balance	**50 541 810**	**65 602 933**	**69 678 200**	**72 398 467**	**88 613 735**	**81 449 002**	**87 694 269**	**86 286 536**	**82 921 803**	**77 407 070**	**72 936 337**	**50 541 810**
Plus: Cash Inflow for the Month	**892 809 313**	**73 125 776**	**73 125 776**	**88 425 776**	**73 125 776**	**73 125 776**	**73 125 776**	**73 125 776**	**73 125 776**	**73 125 776**	**73 125 776**	**892 809 313**
Amounts billed	**970 800 409**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**80 900 034**	**970 800 409**
Council	5 538 000	461 500	461 500	461 500	461 500	461 500	461 500	461 500	461 500	461 500	461 500	5 538 000
Savanna City	26 587 381	2 215 615	2 215 615	2 215 615	2 215 615	2 215 615	2 215 615	2 215 615	2 215 615	2 215 615	2 215 615	26 587 381
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 253 848	187 821	187 821	187 821	187 821	187 821	187 821	187 821	187 821	187 821	187 821	2 253 848
Development Planning & Housing	2 701 804	225 150	225 150	225 150	225 150	225 150	225 150	225 150	225 150	225 150	225 150	2 701 804
Financial Services	178 099 255	14 841 605	14 841 605	14 841 605	14 841 605	14 841 605	14 841 605	14 841 605	14 841 605	14 841 605	14 841 605	178 099 255
Community Services	75 126 229	6 260 519	6 260 519	6 260 519	6 260 519	6 260 519	6 260 519	6 260 519	6 260 519	6 260 519	6 260 519	75 126 229
Protection Services	57 686 898	4 807 241	4 807 241	4 807 241	4 807 241	4 807 241	4 807 241	4 807 241	4 807 241	4 807 241	4 807 241	57 686 898
Engineering Services	622 806 994	51 900 583	51 900 583	51 900 583	51 900 583	51 900 583	51 900 583	51 900 583	51 900 583	51 900 583	51 900 583	622 806 994
Less Provision for bad debt	-85 823 678	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-7 151 973	-85 823 678
Less Internal consumption (non cash)	-7 467 418	-622 285	-622 285	-622 285	-622 285	-622 285	-622 285	-622 285	-622 285	-622 285	-622 285	-7 467 418
Plus: New External Borrowings	15 300 000			15 300 000								15 300 000
Less: Operating Expenditure	**-1 023 963 434**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-85 330 286**	**-1 023 963 434**
Council	-25 984 815	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-2 165 401	-25 984 815
Savanna City	-25 167 381	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-2 097 282	-25 167 381
Municipal Manager	-8 120 909	-676 742	-676 742	-676 742	-676 742	-676 742	-676 742	-676 742	-676 742	-676 742	-676 742	-8 120 909
Corporate Services	-42 835 552	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-3 569 629	-42 835 552
Development Planning & Housing	-24 538 774	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-2 044 898	-24 538 774
Financial Services	-62 686 290	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-5 223 858	-62 686 290
Community Services	-111 434 683	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-9 286 224	-111 434 683
Protection Services	-90 024 283	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-7 502 024	-90 024 283
Engineering Services	-633 170 748	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-52 764 229	-633 170 748
Plus Non Cash Expenditure Items	**238 160 096**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**19 846 675**	**238 160 096**
Provision for Bad Debt	85 823 678	7 151 973	7 151 973	7 151 973	7 151 973	7 151 973	7 151 973	7 151 973	7 151 973	7 151 973	7 151 973	85 823 678
Depreciation	144 869 000	12 072 417	12 072 417	12 072 417	12 072 417	12 072 417	12 072 417	12 072 417	12 072 417	12 072 417	12 072 417	144 869 000

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Internal Consumption	7 467 418	622 285	622 285	622 285	622 285	622 285	622 285	622 285	622 285	622 285	622 285	7 467 418
Less: Capital Expenditure	**-81 968 732**	**-2 730 000**	**-4 085 000**	**-5 890 000**	**-2 970 000**	**-560 000**	**-8 213 000**	**-10 170 000**	**-12 320 000**	**-11 276 000**	**-14 123 070**	**-80 787 070**
Council	-650 000	-	-	-	-	-	-	-	-	-	-650 000	-650 000
Savanna City	-1 420 000	-	-200 000	-20 000	-	-	-200 000	-200 000	-500 000	-200 000	-100 000	-1 420 000
Corporate Services	-665 000	-	-	-10 000	-70 000	-60 000	-	-25 000	-20 000	-	-480 000	-665 000
Development Planning & Housing	-50 000	-	-	-	-	-	-	-	-	-	-50 000	-50 000
Financial Services	-85 000	-35 000	-	-	-	-	-	-	-50 000	-	-	-85 000
Community Services	-8 255 000	-635 000	-460 000	-1 360 000	-450 000	-	-1 350 000	-700 000	-700 000	-2 300 000	-300 000	-8 255 000
Protection Services	-4 600 000	-	-350 000	-250 000	-	-	-750 000	-750 000	-750 000	-950 000	-800 000	-4 600 000
Engineering Services	-66 243 732	-2 060 000	-3 075 000	-4 250 000	-2 450 000	-500 000	-5 913 000	-8 495 000	-10 300 000	-7 826 000	-11 743 070	-65 062 070
Less: Redemption of External Loans	**-24 440 025**	**-203 335**	**-203 335**	**-203 335**	**-11 203 335**	**-203 335**	**-203 335**	**-203 335**	**-203 335**	**-203 335**	**-11 203 335**	**-24 440 025**
Other Working Capital Adjustments	**-7 602 744**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-633 562**	**-7 602 744**
Closing Cash	**43 536 283**	**69 678 200**	**72 398 467**	**88 613 735**	**81 449 002**	**87 694 269**	**86 286 536**	**82 921 803**	**77 407 070**	**72 936 337**	**54 618 534**	**44 717 945**

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Component 3

Monthly projections for capital expenditure for each vote



CAPITAL BUDGET

Vote number	DEPT	Description	Budget F01 2016-2017	Cash Flow: July 2016	Cash Flow: Aug 2016	Cash Flow: Sept 2016	Cash Flow: Oct 2016	Cash Flow: Nov 2016	Cash Flow: Dec 2016	Cash Flow: Jan 2017	Cash Flow: Feb 2017	Cash Flow: March 2017	Cash Flow: April 2017	Cash Flow: May 2017	Cash Flow: June 2017
0101/10/4/03/5204	Corp	Air Conditioner	10 000					10 000							
0202/05/4/03/1208	Corp	PC Replacements	20 000						20 000						
0101/35/4/03/1204	Corp	Sepsesam Back-up Solution	480 000												480 000
0101/35/4/03/1205	Corp	Upgrade Of Switches On Network	80 000							60 000			20 000		
0101/35/4/03/1206	Corp	New Pc's And Laptops	75 000						50 000			25 000			
0101/45/4/03/1228	Council	Mayoral Vehicle	650 000												650 000
0301/05/4/03/6100	DP & H	ICT and Equipment	50 000									50 000			
1301/05/4/02/5117	Eng	Land Cruisers	900 000					900 000							
1301/05/4/02/6129	Eng	Sicelo Bulk Network (Erf 78 To 204) - Carry Over	800 000					150 000	150 000		150 000			150 000	200 000
1301/05/4/03/7103	Eng	Replace Redundant Switchgear	1 000 000								200 000	200 000	200 000	200 000	200 000
1301/05/4/03/7106	Eng	Upgrade Jan Neethling Low Voltage	2 000 000								400 000	400 000	400 000	400 000	400 000
1301/05/4/04/2101	Eng	Risiville Sub-station (Bulk Contribution)	9 000 000						500 000			2 000 000	2 000 000	2 000 000	2 500 000
1301/05/4/04/2102	Eng	New Connections	500 000											500 000	
1301/05/4/04/2200	Eng	Electricity Metering	1 000 000								200 000	200 000	200 000	200 000	200 000
1301/05/4/15/3300	Eng	Electrification Projects	9 000 000	9 000 000											
1501/05/4/03/1228	Eng	Engineering Computers	50 000				25 000					25 000			
1501/05/4/03/1229	Eng	Stand-by Generator	10 000			10 000									
1001/05/4/02/5109	Eng	Double Cabs	600 000					600 000							
1001/05/4/03/1219	Eng	Replacement Pumps	1 000 000						500 000			250 000	250 000		
1001/05/4/03/8153	Eng	Rodding Trailer	120 000									120 000			
1001/05/4/03/8154	Eng	Jetting Machine	350 000										350 000		
1001/05/4/03/8157	Eng	Pump Stations Upgrade and Modification	2 500 000								500 000	500 000	500 000	500 000	500 000
1001/05/4/04/2100	Eng	Extend Sewer Network	600 000								100 000	100 000	100 000	100 000	200 000
1001/05/4/12/3103	Eng	Extension to Daleside Sewer (MIG)	6 000 000				500 000	750 000	750 000		750 000	750 000	1 000 000	750 000	750 000
1001/05/4/12/3108	Eng	Extension to Daleside Sewer (Performance Guara	624 732					624 732							
1001/05/4/12/3105	Eng	Upgrade Sewage Network (MIG)	3 400 000			1 000 000	1 000 000	1 000 000	400 000						
1001/05/4/03/1222	Eng	2 x LDV new	700 000			700 000									
1001/10/4/03/1221	Eng	Portable Laboratory Kit	100 000					100 000							
1001/10/4/03/1223	Eng	Flow meters for Waste Water Treatment Works	200 000										200 000		
1001/10/4/03/1225	Eng	Diesel tanker mounted on trailer 500 litres	50 000						50 000						
1001/10/4/03/1226	Eng	Furniture - New Admin Building - Waste Water Tre	200 000					200 000							
1101/05/4/02/6100	Eng	Upgrade Inter-sections	4 000 000	500 000	1 500 000	2 000 000									

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Vote number	DEPT	Description	Budget F01 2016-2017	Cash Flow: July 2016	Cash Flow: Aug 2016	Cash Flow: Sept 2016	Cash Flow: Oct 2016	Cash Flow: Nov 2016	Cash Flow: Dec 2016	Cash Flow: Jan 2017	Cash Flow: Feb 2017	Cash Flow: March 2017	Cash Flow: April 2017	Cash Flow: May 2017	Cash Flow: June 2017
1101/05/4/12/3107	Eng	Gravel To Tar (MIG)	2 539 000					750 000	750 000		500 000		413 000	126 000	
1101/05/4/12/3108	Eng	Mamello Access Road (MIG)	100 000								100 000				
1201/05/4/03/1222	Eng	Water Loss Programme	2 600 000					100 000			500 000	500 000	500 000	500 000	500 000
1201/05/4/03/1223	Eng	Water Meter Replacement Programme	500 000		50 000	50 000	50 000	50 000	50 000		50 000	50 000	50 000	50 000	50 000
1201/05/4/03/7110	Eng	Sicelo/Highbury Reservoir & Main Servitude	300 000								300 000				
1201/05/4/12/3109	Eng	Sicelo/Highbury (Valley Settlements) Res	10 000 000			500 000		1 500 000			1 500 000	1 500 000	1 500 000	1 500 000	2 000 000
1201/0584/02/6105	Eng	Water Loss Programme - pipe replacement	5 500 000			500 000		500 000			750 000	1 000 000	1 000 000	1 000 000	750 000
0201/05/4/03/1214	Fin	ICT Equipment (Computers & Printers Replace)	50 000										50 000		
0201/10/4/03/1211	Fin	Security Cameras	35 000			35 000									
0702/05/4/03/8134	Prot	Upgrading of CCTV (Ups-10kva 15 Mins)	20 000											20 000	
0702/05/4/03/8135	Prot	Machinery & Equipment	180 000											180 000	
0702/05/4/12/3100	Prot	Fire Station Vaal Marina (MIG)	4 000 000		200 000						750 000	750 000	750 000	750 000	800 000
0701/05/4/03/8112	Prot	Painting Machine	250 000					250 000							
0701/05/4/03/8113	Prot	Alcohol Meter	150 000			150 000									
1601/05/4/03/5203	Sav City	Prefabricated Site Office	200 000	200 000											
1601/05/4/15/1105	Sav City	Small Municipal Depot	400 000								100 000	100 000	100 000	100 000	
1601/05/4/15/1131	Sav City	ICT Equipment	10 000					10 000							
1601/05/4/15/1132	Sav City	Furniture & Equipment	10 000					10 000							
1601/05/4/15/3120	Sav City	Development of Parks	500 000								100 000	100 000	100 000	100 000	100 000
1601/05/4/15/3122	Sav City	Vehicles	300 000										300 000		
0504/05/4/03/1211	Comm	New Program For Grave Bookings	150 000			150 000									
0501/30/4/15/1201	Comm	Lakeside Library Books (DAC)	50 000			10 000	5 000		5 000	10 000		10 000	10 000		
0501/05/4/15/1202	Comm	Book Security Systems (DAC)	270 000					270 000							
0501/10/4/15/1201	Comm	Henley-on-Klip Library Books (DAC)	50 000			10 000	5 000		5 000	10 000		10 000	10 000		
0501/05/4/03/0004	Comm	E-Learning White Smart Board	170 000				170 000								
0501/05/4/03/0005	Comm	Micro Server (Kiosk HP Pro - Laint Micro Server (	90 000			90 000									
0501/05/4/15/1201	Comm	Meyerton Library Books (DAC)	50 000			10 000	5 000		5 000	10 000		10 000	10 000		
0501/05/4/15/5113	Comm	Modular Library (Bantu-Bonke)	1 500 000					500 000	200 000		400 000	200 000	200 000		
0501/20/4/15/1201	Comm	Randvaal Library Books (DAC)	50 000			10 000	5 000		5 000	10 000		10 000	10 000		
0501/15/4/15/1201	Comm	De Deur Library Books (DAC)	50 000			10 000	5 000		5 000	10 000		10 000	10 000		
0801/05/4/03/1216	Comm	Brush Cutters	40 000			40 000									
0801/05/4/03/5134	Comm	Large Chainsaws	40 000				40 000								
0801/05/4/03/5168	Comm	Telescopic Pole Pruners	25 000			25 000									

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Vote number	DEPT	Description	Budget F01 2016-2017	Cash Flow: July 2016	Cash Flow: Aug 2016	Cash Flow: Sept 2016	Cash Flow: Oct 2016	Cash Flow: Nov 2016	Cash Flow: Dec 2016	Cash Flow: Jan 2017	Cash Flow: Feb 2017	Cash Flow: March 2017	Cash Flow: April 2017	Cash Flow: May 2017	Cash Flow: June 2017
0801/05/4/03/5169	Comm	Wood Chipper	600 000								600 000				
0801/05/4/03/5179	Comm	Ablution Blocks Expansion	100 000								100 000				
0501/25/4/15/1201	Comm	Sicelo Library Books (DAC)	50 000			10 000	5 000		5 000	10 000		10 000	10 000		
0508/05/4/03/1211	Comm	Furniture & Equipment	50 000			50 000									
0801/15/4/12/3101	Comm	Lakeside Sport Centre (MIG)	2 500 000			250 000	250 000	500 000	250 000		250 000	500 000	500 000		
0801/15/4/12/3103	Comm	Sicelo Sports Complex (MIG)	500 000					500 000							
1011/05/4/02/5115	Comm	Skip Bin Loader with Trailer	1 800 000											1 800 000	
1011/05/4/03/8153	Comm	Street Litter Bins	100 000			100 000									
1011/05/4/03/8154	Comm	Equipment (Wash-bay)	20 000			20 000									
			81 968 732	9 700 000	1 750 000	5 730 000	2 065 000	9 274 732	3 700 000	120 000	8 300 000	9 380 000	10 743 000	10 926 000	10 280 000

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Component 4

Quarterly projections of service delivery targets and performance indicators for each vote



DRAFT MEASURABLE PERFORMANCE OBJECTIVES (2016/2017)

IDP REF	DEPT	KPA	KFA	KEY PERFORMANCE INDICATOR	DEFINITION	CAPITAL PROJECTS (CP), PROGRAMMES (P), ACTIVITIES (A)	BUDGET	TYPE OF INDICATOR (INPUT = I), OUTPUT = O, (OUTCOME = OC), IMPACT = IM)	WARD	YEAR 4 - ANNUAL TARGET 2016/2017	Annual Target Date	Qtr 1 - Target	Qtr 2 - Target	Qtr 3 Target	Qtr 4 Target
KPI 001	COMM	KPA 7	KFA 30	(NKPI - 1d) Percentage of households with access to basic level of solid waste removal (domestic waste removal services)	Definition of a household = "people living together under one roof". "Access to basic level" = collection point. Baseline: National Stats SA, 2011 - 83.1 % / GCRO Quality of Life Survey, 2013 - 82 % **Service availability is determined per area**	P	Operational	O	ALL	83.1 %	30-Jun-17	-	-	-	83.10%
KPI 002	COMM	KPA 3	KFA 13	Annual review of Cemeteries Master Plan (2016/2017-financial year)	Q1 = Circulation for comments (report and proof of circulation), Q2 - Approved by Council (Council Resolution), Q3 = Draft Budget consideration (Draft Budget), Q4 = Finalisation of budget (Final Budget)	P	Operational	OC	ALL	1	30-Jun-17	1	1	1	1
KPI 004	COMM	KPA 2	KFA 06	Number of quarterly actions executed against 3 identified industrial high risk environmental contravener	Actions against 3 identified high risk environmental contraventors executed, i.e. training of safety officers, post-training inspection audits, follow-up audits and compliance inspections	A	Operational	O	ALL	12	30-Jun-17	3	3	3	3
KPI 009	COMM	KPA 3	KFA 14	Number of quarterly identified GEYODI programmes held	Q1 = Annual programme (Mayoral Games / Elderly / Young People / Kgatelopele Project (Step Forward) approved by MC (Gender, Elderly, Youth or Disabled Groups (GEYODI) programmes) Q2 - Q4 = Implementation of programme	P	Operational	OC	ALL	4	30-Jun-17	1	1	1	1
KPI 012	CORP	KPA 1	KFA 01	Number of Ordinary Council meetings held in terms of the approved annual year planner	Ordinary Council meetings held as per approved annual year planner	P	Operational	O	ALL	4	30-Jun-17	1	1	1	1
KPI 021	CORP	KPA 4	KFA 18	Average number of working days legal applications/actions are attended to by assessing the merits	Legal & Property Applications / Actions Register = Date of receipt by Legal vs date dealt with, must be within 10 working days	A	Operational	O	ALL	10	30-Jun-17	10	10	10	10
KPI 016	ENG	KPA 6	KFA 27	Percentage of accumulative building maintenance activities completed according to the maintenance plan aligned with the annual budget	Accumulative percentage of maintenance plan approved by HOD Meeting completed	P	Operational	OC	ALL	95 %	30-Jun-17	15 %	35 %	60 %	95 %
KPI 022	CORP	KPA 4	KFA 17	Adherence to uptime baseline established around the percentage of WAN/LAN interruptions	WAN/LAN daily (20 working days) check register & DUDE Monitoring System (Baseline = 90 % Uptime per month)	A	Operational	OC	ALL	90 %	30-Jun-17	90%	90%	90%	90%

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KPI 023	CORP	KPA 4	KFA 16	**Number of quarterly Section 52(d)- performance reports (SDBIP) submitted to Mayoral Committee**	MFMA Section 52(d)- performance reports submitted quarterly to the Mayoral Committee	A	Operational	I	ALL	4	30-Jun-17	1	1	1	1
KPI 026	CORP	KPA 7	KFA 31	**Report quarterly outcome of customer satisfaction survey to Mayoral Committee**	Customer satisfaction survey report to reflect: 5 common complaints, area and level of satisfaction per department	A	Operational	I	ALL	4	30-Jun-17	1	1	1	1
KPI 003	CORP	KPA 1	KFA 04	**Percentage compliance quarterly to Section 75 (MFMA) requirements in terms of the Website update**	Website update = Date of resolution vs date of uploading within 5 days (3 working days)	A	Operational	I	ALL	100 %	30-Jun-17	100%	100%	100%	100%
KPI 028	CORP	KPA 1	KFA 02	**Number of Ward Committee meetings arranged in terms of the approved annual year planner per annum**	Ward Committee meetings arranged as per the approved annual year planner (3 meetings per each of the 15 wards after elections from Q2)	P	Operational	O	ALL	59	30-Jun-17	14	15	15	15
KPI 033	DP & H	KPA 8	KFA 32	**Final approved LED Strategy**	3 x Quarterly reports on alignment of Council's Draft LED Strategy with the National & Provincial LED legislations, policies and strategies. 1 x Report to HOD's, 1 x Report on Public Participation outcome and & 1 x Final Consolidated Report to Council	A	Operational	I	ALL	3	30-Jun-17	-	1	1	1
KPI 037	ENG	KPA 6	KFA 25	**Annual compilation and submission of Water and Sanitation Maintenance Master Plan (2017/2018-financial year)**	Annual Water & Sanitation Maintenance Master Plan submitted to Section 80-Engineering Services for approval before 30 Jun 2017. 1 = Submission of Master Plans	P	Operational	I	ALL	1	30-Jun-17	-	-	-	1
KPI 039	ENG	KPA 6	KFA 24	**Annual square meters of tarred roads resurfaced**	Accumulative square meters of tar roads resurfaced	CP	Operational	OC	ALL	45 000 m^2	30-Jun-17	10 000	25 000	40 000	45 000
KPI 040	ENG	KPA 7	KFA 28	**(NKPI -1a) Percentage of households with access to basic level of water**	Definition of a household = "people living together under one roof" / basic level of water = potable water. Baseline: National Stats SA, 2011 - 75.8 % / GCRO Quality of Life Survey, 2013 - 79 % **Service availability is determined per area**	P	Operational	O	ALL	75.8%	30-Jun-17	-	-	-	75.8%
KPI 041	ENG	KPA 7	KFA 28	**Annual percentage of water losses not to exceed 27 %**	kL water purchased divided by kL of water accounted for	P	Operational	OC	ALL	27 %	30-Jun-17	-	-	-	27 %
KPI 044	FIN	KPA 5	KFA 19	**(NKPI - 7c) Annual Cost Coverage**	Available cash + investments / Monthly fixed operating expenditure (cash expenditure)	A	Operational	OC	ALL	1 Month	30-Jun-17	-	-	-	1 month

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KPI 045	FIN	KPA 5	KFA 19	Annual approved budget by 30 May 2017	Key Deadline process completed	P	Operational	I	ALL	1	31-May-17	-	-	-	1
KPI 047	FIN	KPA 5	KFA 22	Percentage of annual operational budget allocated to repairs and maintenance	Repairs & Maintenance Budget as a % of the total Operating Budget (exclusive of departmental charges - AFS)	A	R & M Budget	OC	ALL	5.5 %	30-Jun-17	5.50%	-	-	5.50%
KPI 048	FIN	KPA 5	KFA 19	(NKPI - 7a) Annual Debt Coverage	Total operating revenue - operating grants received / debt service payments due within the year. Operating grants will include all grants recognised as grants on the operating budget. Operating revenue will exclude capital revenue.	A	Operational	OC	ALL	15 Times	30-Jun-17	-	-	-	15 Times
KPI 049	FIN	KPA 5	KFA 19	Annual Liquidity Ratio	Current Assets: Current Liabilities (as per the Statement of Financial Position) annually reported	A	Operational	OC	ALL	1 : 1	30-Jun-17	-	-	-	1 : 1
KPI 051	FIN	KPA 5	KFA 21	Quarterly percentage compliance with Supply Chain Management turn-around time standards (formal bids)	Formal bids concluded within 80 working days calculated as average time taken from receiving specifications until submission of item for approval	A	Operational	OC	ALL	90 %	30-Jun-17	90 %	90 %	90 %	90 %
KPI 052	FIN	KPA 5	KFA 19	Unqualified audit opinion issued by the Auditor-General	Auditor-General opinion expressed on Annual Financial Statements (AFS). Predetermined Objectives (PDOs) and Compliance	A	Operational	OC	ALL	1	30-Nov-16	-	1	-	-
KPI 053	FIN	KPA 5	KFA 19	(NKPI - 7b) Annual percentage of outstanding service debtors to revenue	Total outstanding service debtors / revenue received for services calculated per annum (all consumer debtors included)	A	Operational	OC	ALL	33 %	30-Jun-17	-	-	-	33 %
KPI 056	CORP	KPA 4	KFA 15	(NKPI - 6) The percentage of a municipality's budget actually spent on implementing its Workplace Skills Plan	Accumulatively percentage of training budget actually spent according to Section 71-MFMA financial report	P	Training	OC	ALL	100 %	30-Jun-17	24 %	49 %	59 %	90 %
KPI 058	PROT	KPA 2	KFA 07	Review the Disaster Management Plan annually	75 % = Disaster Management Plan reviewed and 100 % = Approved in IDP	A	Operational	O	ALL	100 %	30-Jun-17	-	-	75%	100%
KPI 060	PROT	KPA 2	KFA 08	Percentage of emergency services vehicles dispatched within 3 minutes of receiving call	Call logger versus Incident Register	A	Operational	OC	ALL	90 %	30-Jun-17	90 %	90%	90%	90%

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KPI 062	PROT	KPA 2	KFA 09	**Quarterly report on outcome of by-law enforcement inspections conducted to the Mayoral Committee**	Report = Compliance to Formal/Informal trading inspection plan & Permit Register vs outcome of inspections	A	Operational	O	ALL	4	30-Jun-17	1	1	1	1
KPI 064	PROT	KPA 2	KFA 05	**Quarterly number of joint roadblocks executed with SAPS and/or Provincial Traffic**	Identified roadblock locations (Public transport, heavy duty vehicles and overloading)	A	Operational	O	ALL	24	30-Jun-17	6	6	6	6
KPI 066	COMM	KPA 3	KFA 11	**Percentage completion of Phase 3 (Ablution & Soccer Field) at Lakeside Sport Centre**	Phase 3 (Ablution and Soccer Field) of 4 phases completed (R Value expenditure)	CP	R 2 500 000.00	O	6	95 %	30-Jun-17	6%	42%	65%	95%
KPI 068	FIN	KPA 5	KFA 20	**Annual percentage of Collection Rate**	Actual amount collected (cash) / amount billed for the period (per billing cycle - excluding any arrear payments)	A	Operational	OC	ALL	93 %	30-Jun-17	-	-	-	93%
KPI 070	ENG	KPA 6	KFA 23	**Annual percentage of electricity losses not to exceed 11.5 %**	Loss electricity kW purchase / kW accounted for due to loss	P	Operational	OC	ALL	11.5 %	30-Jun-17	-	-	-	11.50%
KPI 073	CORP	KPA 1	KFA 02	**Number of external stakeholder events arranged annually**	Annual Events Plan executed	A	Operational	O	ALL	3	30-Jun-17	1	1	1	-
KPI 074	FIN	KPA 5	KFA 19	**(NKPI - 3) The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP**	Accumulative actual percentage expenditure incurred on the **overall capital budget** (all line items on capital budget)	CP	R 81 968 732.00	OC	ALL	90 %	30-Jun-17	15 %	30 %	55 %	90 %
KPI 074	ENG	KPA 5	KFA 19	**(NKPI - 3) The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP**	Accumulative actual percentage expenditure incurred on the **overall departmental capital budget** (all line items on capital budget)	CP	R 67 663 732.00	OC	ALL	90 %	30-Jun-17	15 %	30 %	55 %	90 %
KPI 086	ENG	KPA 6	KFA 25	**(NKPI - 1b) Percentage of households with access to basic level of sanitation**	Definition of a household = "people living together under one roof" / basic level of sanitation = minimum of flush toilet with septic tank /pit laterine with ventilation. Baseline: National Stats SA, 2011 - 84.1 % / GCRO Quality of Life Survey, 2013 - 81 % **Service availability is determined per area**	P	Operational	O	ALL	84.1 %	30-Jun-17	-	-	-	84.1%
KPI 074	COMM	KPA 5	KFA 19	**(NKPI - 3) The percentage of a municipality's capital budget actually spent on capital projects, identified for a particular financial year, in terms of the municipality's IDP**	Accumulative actual percentage expenditure incurred on the **overall departmental capital budget** (all line items on capital budget)	CP	R 6 455 000.00	OC	ALL	90 %	30-Jun-17	15 %	30 %	55 %	90 %

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KPI 087	ENG	KPA 7	KFA 29	(NKPI - 1c) Percentage of households with access to basic level of electricity	Definition of a household = "people living together under one roof" / basic level of electricity = minimum of 10 Amp connection per household. Baseline: National Stats SA, 2011 - 79.3 % / GCRO Quality of Life Survey, 2013 - 80 % **Service availability is determined per area**	A	Operational	O	ALL	79.3 %	30-Jun-17	-	-	-	79.3%
KPI 088	FIN	KPA 5	KFA 20	(NKPI - 2) Percentage of households earning less than R1100 per month with access to free basic services	Percentage of number of households registered as formal indigent households who receive basic services (Total household income: R3 500 pm in our supply area)	A	Operational	OC	ALL	100 %	30-Jun-17	100%	100%	100%	100%
KPI 089	COMM	KPA 5	KFA 20	Percentage of households who applied for indigent status, assessed as formal indigent households	Assessed indigent applications = visited / verified as per Indigent Policy (Par 10.1.3). Register maintained (Applications vs assessments)	A	Operational	O	ALL	100 %	30-Jun-17	100 %	100 %	100 %	100 %
KPI 005	CORP	KPA 1	KFA 03	Formalised IGR (Inter-governmental Relations) Fora meetings attendance quarterly reported to the Mayoral Committee	Formalised meetings where agendas have been received within 24 hours prior to the meeting. Report = Department, type of meeting and delegate(s)	A	Operational	O	ALL	4	30-Jun-17	1	1	1	1
KPI 090	CORP	KPA 4	KFA 15	(NKPI - 5) Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved Employment Equity Plan reported to the Mayoral Committee	Annual report = Verified appointments made as per the municipality's Employment Equity Plan	A	Operational	OC	ALL	1	30-Jun-17	-	-	-	1
KPI 029	COMM	KPA 6	KFA 26	Acquisition of 1 x Skip Bin Loader with trailer	Delivery Note	CP	R 1 800 000.00	OC	ALL	1	30-Jun-17	-	-	-	1
KPI 015	COMM	KPA 3	KFA 14	Number of outreach activities conducted in order to create awareness of library services	3 activities presented per Midvaal Library per quarter	P	Operational	OC	ALL	60	30-Jun-17	15	15	15	15
KPI 006	PROT	KPA 2	KFA 09	Percentage collected of traffic fines issued	Value of fines issued from 1 Jul 2016 until 30 Jun 2017, paid	A	Operational	OC	ALL	16%	30-Jun-17	0	0	0	16%
KPI 008	PROT	KPA 2	KFA 05	Percentage compliance to turn-around times in terms of complaints received for road traffic signs/markings for safety and security	Register = Date of Complaint received vs date of completion of actual work within 7 working days	A	Operational	O	ALL	90%	30-Jun-17	90%	90%	90%	90%
KPI 010	PROT	KPA 2	KFA 05	Broader Forum/Cluster meetings attended by relevant Councillor (Crime Prevention Intervention)	Quarterly - Agenda, Minutes & Attendance Register (Broader Forum Meeting & Cluster Meetings)	A	Operational	I	ALL	4	30-Jun-17	1	1	1	1
KPI 013	PROT	KPA 2	KFA 05	*Number of collaborative meetings attended with CPF's in terms of Crime Prevention Collaboration Plan*	*Meetings with CPF's` = Roll-out of plan (Camera's)*	A	Operational	I	ALL	10	30-Jun-17	3	2	3	2

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KPI 030	DP & H	**KPA 8**	**KFA 32**	**Number of LED/Agricultural initiatives and programmes executed**	Identified LED/Agricultural Projects/Programmes supported. Q1 = Considered Programme/Project/Initiative by Section 80, Q2 - Q4 = 1 programme per quarter executed	A	Operational	OC	ALL	4	30-Jun-17	1	1	1	1
KPI 031	DP & H	**KPA 8**	**KFA 33**	**Outcome of red tape reduction measures in respect of land use applications quarterly reported to Mayoral Committee**	Q1 = Measures drafted, Q2 - Q4 = Report compliance to red tape reduction measures (land use applications vs compliance)	A	Operational	OC	ALL	3	30-Jun-17	-	1	1	1
KPI 032	DP & H	**KPA 8**	**KFA 33**	**Outcome of red tape reduction measures in respect of building plan applications quarterly reported to Mayoral Committee**	Q1 - Measures drafted, Q2 - Q 4 = Report compliance to red tape reduction measures (building plan applications vs compliance)	A	Operational	OC	ALL	3	30-Jun-17	-	1	1	1
1054 KPI 018	DP & H	**KPA 3**	**KFA 10**	**Human Settlement Plan approved**	Human Settlement Plan = 1 x Council resolution to initiate public participation process, 1 x Report on Public Participation outcome and & 1 x Final Consolidated Report drafted signed off by HOD & 1 x Final report submitted into the reporting cycle to Council	A	Operational	OC	ALL	1	30-Jun-17	1	1	1	1
KPI 034	DP & H	**KPA 8**	**KFA 33**	**De Deur Precinct Plan revised to integrate De Deur with Savanna City to facilitate change of land use (municipal facilities, religious tourism and agri-processing)**	De Deur Precinct Plan revised = 1 x Terms of Reference defined, 1 x Inception Report submitted to HOD and 1 x Draft Precinct Plan submitted into reporting cycle for MC to consider	A	Operational	OC	ALL	1	30-Jun-17	1	1	1	1

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Component 5

Ward information for expenditure and service delivery / detailed capital works plan broken down by ward over three years



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Service Delivery & Budget Implementation Plan

Component 5(1): Ward information for expenditure and service delivery

Captial Project Description	Ward No (New wards)	Budget F01 2016-2017
Mamello Access Road (MIG)	1	100 000.00
Modular Library (Bantu-Bonke)	1	1 500 000.00
Fire Station Vaal Marina (MIG)	1	4 000 000.00
Risiville Substation (Bulk Contribution)	2	9 000 000.00
Randvaal Library Books (DAC)	4	50 000.00
Extension To Daleside Sewer (MIG)	4	6 000 000.00
Extension To Daleside Sewer (Performance Guarantee)	4	624 732.00
Lakeside Library Books (DAC)	6	50 000.00
Lakeside Sport Centre (MIG)	6	2 500 000.00
Meyerton Library Books (DAC)	9	50 000.00
E-Learning White Smart Board	9	170 000.00
Sicelo Library Books (DAC)	10	50 000.00
Sicelo Sports Complex (MIG)	10	500 000.00
IT Equipment	11	10 000.00
Furniture & Equipment	11	10 000.00
Furniture & Equipment	11	50 000.00
De Deur Library Books (DAC)	11	50 000.00
Prefabricated Site Office	11	200 000.00
Small Municipal Depot	11	400 000.00
Vehicles	11	300 000.00
Development Of Parks	11	500 000.00
Upgrade Jan Neethling Low Voltage	13	2 000 000.00
HOK Library Books (DAC)	15	50 000.00
Gravel To Tar (MIG)	1, 6, 8 & 10	2 539 000.00
Upgrade Intersections	3 & 14	4 000 000.00
Upgrade Sewage Network (MIG)	3, 8, 10, 11	3 400 000.00
Sicelo/Highbury Reservoir & Main Servitude	4, 5, 8, 10, 11 & 15	300 000.00
Sicelo/Highbury (Valley Settlements) Res	4, 5, 8, 10, 11 & 15	10 000 000.00
Sicelo Bulk Network (Erf 78 To 204) - Carry Over	8 & 10	800 000.00
Standby Generator	All	10 000.00
Air conditioner	All	10 000.00
Upgrading Of CCTV (Ups-10kva 15 Mins)	All	20 000.00
Equipment (wash bay)	All	20 000.00
Security Cameras	All	35 000.00
Engineering Computers	All	50 000.00
Diesel tanker mounted on trailer 500 litres	All	50 000.00
Telescopic Pole pruners	All	25 000.00
PC Replacements	All	20 000.00

Captial Project Description	Ward No (New wards)	Budget F01 2016-2017
Large Chainsaws	All	40 000.00
Portable Laboratory Kit	All	100 000.00
Ablution Blocks Expansion	All	100 000.00
Rodding Trailer	All	120 000.00
Brush Cutters	All	40 000.00
Alcohol Meter	All	150 000.00
New Program For Grave Bookings	All	150 000.00
IT Equipment (Computers & Printers Replace	All	50 000.00
Machinery & Equipment	All	180 000.00
Furniture - New Admin Building - Waste Water Treatment Works	All	200 000.00
New Pc's And Laptops	All	75 000.00
Upgrade Of Switches On Network	All	80 000.00
Painting Machine	All	250 000.00
Street Litter Bins	All	100 000.00
Jetting Machine	All	350 000.00
Sepsesam Backup Solution	All	480 000.00
Wood Chipper	All	600 000.00
Mayoral Vehicle	All	650 000.00
2 x LDV new	All	700 000.00
Double Cabs	All	600 000.00
Water Meter Replacement Programme	All	500 000.00
Skip Bin Loader with trailer	All	1 800 000.00
Replace Redundant Switchgear	All	1 000 000.00
Electricity Metering	All	1 000 000.00
Land Cruisers	All	900 000.00
Water Loss Programme	All	2 600 000.00
Water Loss Programme - pipe replacement	All	5 500 000.00
IT and Equipment	All	50 000.00
Flow meters for Waste Water Treatment Works	All	200 000.00
Micro Server (Kiosk HP Pro - Laint Micro Server Gen 8 (5x Libr)	Various	90 000.00
Book Security Systems (DAC)	Various	270 000.00
New Connections	Various	500 000.00
Extend Sewer Network	Various	600 000.00
Replacement Pumps	Various	1 000 000.00
Pump Stations Upgrade And Modification	Various	2 500 000.00
Electrification Projects	Various	9 000 000.00
	R	**81 968 732.00**

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Service Delivery & Budget Implementation Plan

Component 5(2): Detailed Capital Works Plan broken down by Ward over three years

Captial Project Description	Ward No (New wards)	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019
Mamello Access Road (MIG)	1	100 000.00		
Mamello Access Road Servitudes	1		200 000.00	
Modular Library (Bantu-Bonke)	1	1 500 000.00		
Fire Station Vaal Marina (MIG)	1	4 000 000.00	4 000 000.00	
Upgrade Vaalmarina Landfill Site (Gs/Sa/83	1		750 000.00	
Upgrade Vaalmarina Trf Station Phase 2 (Cs/Ga/7089/09	1			1 100 000.00
Cable Feeders To Consolidate Emfuleni Connections	2		1 000 000.00	1 000 000.00
Risiville Substation (Bulk Contribution)	2		7 000 000.00	
Risiville Substation (Bulk Contribution)	2	9 000 000.00		
Randvaal Library Books (DAC)	4	50 000.00	50 000.00	50 000.00
Extension To Daleside Sewer (MIG)	4	6 000 000.00	5 000 000.00	
Extension To Daleside Sewer (Performance Guarantee)	4	624 732.00		
Lakeside Library Books (DAC)	6	50 000.00	50 000.00	50 000.00
Lakeside Sport Centre (MIG)	6	2 500 000.00	2 500 000.00	
Shelters for Informal Traders (MIG)	8		50 000.00	700 000.00
Meyerton Library Books (DAC)	9	50 000.00	50 000.00	50 000.00
E-Learning White Smart Board	9	170 000.00		
Feeder Supply To S16	9	-	500 000.00	
Sicelo Library Books (DAC)	10	50 000.00	50 000.00	50 000.00
Sicelo Sports Complex (MIG)	10	500 000.00		
IT Equipment	11	10 000.00	20 000.00	30 000.00
Furniture & Equipment	11	10 000.00	25 000.00	30 000.00
Furniture & Equipment	11	50 000.00		60 000.00
De Deur Library Books (DAC)	11	50 000.00	50 000.00	50 000.00
Prefabricated Site Office	11	200 000.00		
Furniture & Equipment	11		150 000.00	150 000.00
Small Municipal Depot	11	400 000.00		
Informal Trading Facilities	11		500 000.00	500 000.00
Vehicles	11	300 000.00	500 000.00	500 000.00
Development Of Parks	11	500 000.00	500 000.00	600 000.00
Modal Transport Facilities	11			2 000 000.00
Savanna City New Library Books (DAC)	11		2 000 000.00	
Clinic	11			3 000 000.00
Waste Transfer Stations	11		1 500 000.00	1 500 000.00
Community Hall	11		2 000 000.00	3 000 000.00
Sports Facilities	11		3 000 000.00	3 000 000.00
Municipal Depot	11		1 000 000.00	5 000 000.00
Savanna City New Library (MIG)	11		3 000 000.00	4 000 000.00
Library	11		3 500 000.00	5 000 000.00
Pipe Rising Main Replacement (Klipwater)	12			500 000.00
Upgrade Jan Neethling Low Voltage	13	2 000 000.00		
HOK Library Books (DAC)	15	50 000.00	50 000.00	50 000.00
Gravel To Tar (MIG)	1, 6, 8 & 10	2 539 000.00	278 000.00	4 985 000.00
Upgrade Intersections	3 & 14	4 000 000.00		
Upgrade Sewage Network (MIG)	3, 8, 10, 11	3 400 000.00		6 000 000.00
Sicelo/Highbury Reservoir & Main Servitude	4, 5, 8, 10, 11 & 15	300 000.00		
Sicelo/Highbury (Valley Settlements) Res	4, 5, 8, 10, 11 & 15	10 000 000.00	15 000 000.00	14 000 000.00
Sicelo Bulk Network (Erf 78 To 204) - Carry Over	8 & 10	800 000.00		
Standby Generator	All	10 000.00		
Air cons	All			10 000.00
Air con (Offices)	All			10 000.00
Air conditioner	All	10 000.00	10 000.00	
Upgrading Of CCTV (Ups-10kva 15 Mins)	All	20 000.00		

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Captial Project Description	Ward No (New wards)	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019
Air cons	All		20 000.00	
Equipment (wash bay)	All	20 000.00		
Air conditioners (new)	All		15 000.00	15 000.00
Security Cameras	All	35 000.00		
Paving Breaker	All		40 000.00	
Engineering Computers	All	50 000.00		
Diesel tanker mounted on trailer 500 litres	All	50 000.00		
Swing Axle Water cart	All		50 000.00	
Tandem High Trailer	All		50 000.00	
Telescopic Pole pruners	All	25 000.00		25 000.00
PC Replacements	All	20 000.00	20 000.00	20 000.00
Kudus	All		80 000.00	
Large Chainsaws	All	40 000.00	40 000.00	
Portable Laboratory Kit	All	100 000.00		
Swing Axle Water cart	All			100 000.00
Motor Powered Roller Shutter door Tractor Storeroom	All			100 000.00
Ablution Blocks Expansion	All	100 000.00		
Palisade Security Fence (Depot)	All		120 000.00	
Rodding Trailer	All	120 000.00		
Brush Cutters	All	40 000.00	40 000.00	40 000.00
Alcohol Meter	All	150 000.00		
New Program For Grave Bookings	All	150 000.00		
IT Equipment (Computers & Printers Replace	All	50 000.00	55 000.00	60 000.00
Ride On Lawnmowers With Trailers	All		170 000.00	
Machinery & Equipment	All	180 000.00		
Furniture - New Admin Building - Waste Water Treatment Works	All	200 000.00		
New Pc's And Laptops	All	75 000.00	75 000.00	75 000.00
Upgrade Of Switches On Network	All	80 000.00	80 000.00	80 000.00
Roller Compactor	All		250 000.00	
Painting Machine	All	250 000.00		
Motor Elevating Work Platform	All			250 000.00
Skip Bins 6 Cubic Meters	All		300 000.00	
Street Litter Bins	All	100 000.00	100 000.00	100 000.00
Jetting Machine	All	350 000.00		
Vehicle Replacements	All		350 000.00	
Loader Tractor	All			400 000.00
Vehicles Water Demand Management	All			400 000.00
Tractor (Replacement)	All			400 000.00
LDV's (Replacement)	All		200 000.00	210 000.00
Sepsesam Backup Solution	All	480 000.00		
Drilling Machine	All			550 000.00
Identification And Establishment Of Borrow Pit	All		100 000.00	500 000.00
Wood Chipper	All	600 000.00		
Mayoral Vehicle	All	650 000.00		
2 x LDV new	All	700 000.00		
IT Network Infrastructure	All		480 000.00	480 000.00
Ablution Facilities For Workshop (OSH Act)	All		200 000.00	1 000 000.00
Double Cabs	All	600 000.00		760 000.00
Water Meter Replacement Programme	All	500 000.00	500 000.00	500 000.00
Skip Bin Loader with trailer	All	1 800 000.00		
Replace Redundant Switchgear	All	1 000 000.00		1 000 000.00
Electricity Metering	All	1 000 000.00	500 000.00	500 000.00
JOC Vehicle	All		2 500 000.00	
Land Cruisers	All	900 000.00	1 000 000.00	1 050 000.00
Water Loss Programme	All	2 600 000.00	1 300 000.00	1 400 000.00
Water Loss Programme - pipe replacement	All	5 500 000.00		

Captial Project Description	Ward No (New wards)	Budget F01 2016-2017	Budget F02 2017-2018	Budget F03 2018-2019
IT and Equipment	All	50 000.00	50 000.00	50 000.00
Flow meters for Waste Water Treatment Works	All	200 000.00		
Micro Server (Kiosk HP Pro - Laint Micro Server Gen 8 (5x Libr)	Various	90 000.00		
Book Security Systems (DAC)	Various	270 000.00		
ICT Upgrading	Various			500 000.00
High Mast Lights & Street Lights To Un-serviced	Various		500 000.00	500 000.00
New Connections	Various	500 000.00	500 000.00	500 000.00
Extend Sewer Network	Various	600 000.00	600 000.00	600 000.00
Replacement Pumps	Various	1 000 000.00	700 000.00	700 000.00
Pump Stations Upgrade And Modification	Various	2 500 000.00		
Other Sports Projects	Various		500 000.00	3 000 000.00
Electrical Reticulation (New Areas)	Various	-	2 000 000.00	2 000 000.00
Electrification Projects	Various	9 000 000.00	9 000 000.00	12 000 000.00
		81 968 732.00	**76 768 000.00**	**86 840 000.00**

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Approval

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Midvaal Local Municipality
PO Box 9, Meyerton, 1960
Tel: 016 360 7400
Fax: 016 360 7519
www.midvaal.gov.za

APPROVAL OF THE SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2016/2017
SECTION 53(1)(c)(ii) OF THE MFMA

The above-mentioned legislation stipulates per Section 53(1)(c)(ii) that:

> *"the municipality's service delivery and budget implementation plan is approved by the mayor* ***within 28 days after the approval of the budget****"*

Council, at its meeting held on 26 May 2016 per item C?, approved the annual budget 2016/2017. In order to give effect to the above-mentioned legislation, the Service Delivery & Budget Implementation Plan 2016/2017 is attached for approval.

Approved for submission to the Executive Mayor.

MR. A.S.A. DE KLERK
MUNICIPAL MANAGER

DATE

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Draft submitted to the Executive Mayor on _____ for approval.

COUNCILLOR B. BALOYI
EXECUTIVE MAYOR

DATE

SDBIP approved on or before 23 Jun 2016

Approved	☐	**NOT APPROVED**	☐

COUNCILLOR B. BALOYI
EXECUTIVE MAYOR

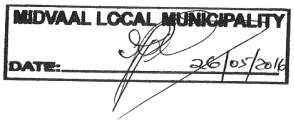
DATE

Approved SDBIP to be made public within 10 working days after approval by the Executive Mayor, i.e. 7 July 2016

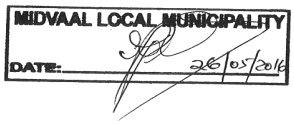
COUNCILLOR B. BALOYI
EXECUTIVE MAYOR

DATE

SECTION FIVE: DRAFT ORGANISATIONAL STRUCTURES FOR 2016-2017

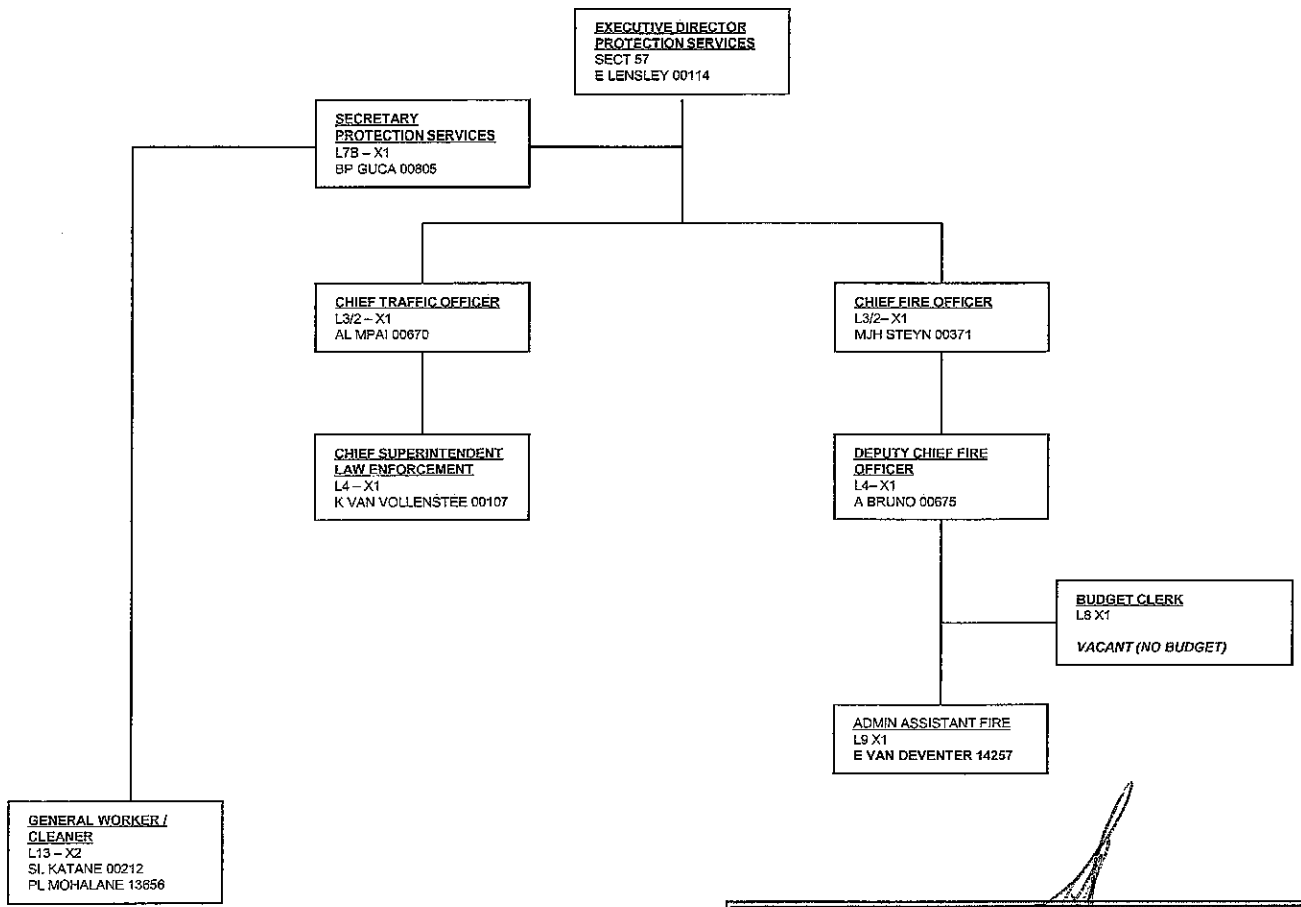


ANNEXURE "AK"



Organisational Structure – Protection Services

2016/2017



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:		Date:	2016/05/25
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

Organisational Structure – Protection Services - Fire

2016 -2017

Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 26/05/2016

CHIEF FIRE OFFICER
L3/2 – X1
MJH STEYN 00371

DEPUTY CHIEF FIRE OFFICER
L4 – X1
A BRUNO 00675

ADMIN ASSISTANT - FIRE
L9 X1
DV DEVENTER 14257

REGIONAL MANAGER OPERATIONS
L6/5 X1
CJ HEYMANS 14146

REGIONAL MANAGER TRAINING
L6/5 X1
M MOMMSON 00900

REGIONAL MANAGER FIRE SAFETY
L6/5 X1
MM MALEFANE 14248

SUB OFFICER
L7 X1
T ENGELBRECHT 00160

SUB OFFICER
L7 X1
G VAN STADEN 00166

SUB OFFICER
L7 X1
NMJ GOUWS 00697

SUB OFFICER
L7 X1
S MAMATELA 80015

FIRE & RESCUE INSTRUCTOR
L7 X1
MF MOGALE 13055

PIER INSTRUCTOR
L7 X1
G BELLINGAN 00159

SNR FIRE FIGHTER
L8 X6
TJ RAMODIBE 13098
J MAMATELA 00609
E PIENAAR 00617
M MAKOLA 00608
A MONTLE 00620
VACANT X1 (NO BUDGET)
(sliding scale)

SNR FIRE FIGHTER
L8 X6
F ENGELBRECHT 00619
MJ MOLTLOUNG 80468
KNJ MTAMBO 00698
VACANT X1 (NO BUDGET)
(sliding scale)

SNR FIRE FIGHTER
L8 X6
PJ MOFOKENG 00163
JJ HANYANE 80173
L NGOEPE 00612
MD PHEKO 00701
VACANT X1 (NO BUDGET)
(sliding scale)

SNR FIRE FIGHTER
L8 X6
P LEPUTU 00614
T MOREKI 00615
FROZEN X3
(sliding scale)

CONTROL ROOM OPERATOR
L8 X6
AKA LUBBE 00964
HM MODISE 13616
PW LOMBARD 00143
SJ PHADI 80464

FIRE & EMERGENCY OFFICER
L8 X1
VJ CAMPHER 80045

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
C VERMEULEN 00914
(SLIDING SCALE)

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
B PLAATJIES 00704
(SLIDING SCALE)

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
A PRINSLOO 00909
(SLIDING SCALE)

FIRE FIGHTER
L9
FROZEN (UNFUNDED)
MJ MATODZI 00703
(SLIDING SCALE)

JNR FIRE FIGHTER
L10 X2
A ZULU 80456
TA NTSANE 00700
TS TSOARI 01179

JNR FIRE FIGHTER
L10 X2
C MASHISHI 01097
J.D. MOREBA 01159
N.M. NOBUNGA 00699
DK HLUBI 01180

JNR FIRE FIGHTER
L10 X2
A HERBST 00907
S. MUDZULI 01043
NE TSHABALALA 01178

JNR FIRE FIGHTER
L10 X2
S.L. MBAMBO 01158
P.X. ZWANE 01161
ME RADEBE 01176

INTERNSHIP
CONTRACT X6

INTERNSHIP
CONTRACT X6

INTERNSHIP
CONTRACT X6

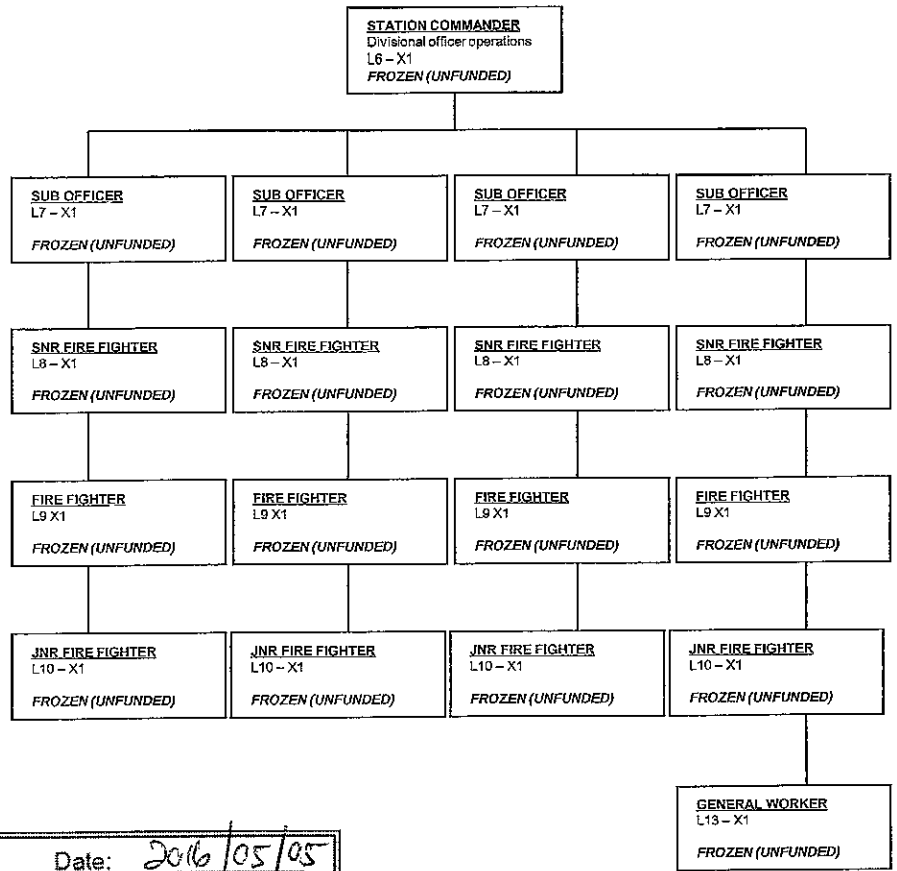
INTERNSHIP
CONTRACT X7

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

GENERAL WORKER
L13 X1
PL MOHALANE 13656

1066

Organisational Structure – Protection Services - Fire
(Vaal Marina 2016-2017)



Checked by HR:		Date:	2016/05/05
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Organisational Structure – Protection Services - Traffic

(2016-2017)

Checked by HR:		Date: 2016/05/05
Approved by Finance:		Date: 5/5/16
Approved by HOD:		Date: 5/5/16
Approved by MM:		Date: 06/05/2016

CHIEF TRAFFIC OFFICER
L3/2 – X1
AL MPAI 00670

CHIEF SUPERINTENDENT LAW ENFORCEMENT
L4– X1
K V VOLLENSTEE 00107

POINT DUTY OFFICERS X12
NE MOJOLA 00075
TJ LUTA 00214
KJ DHLAMINI 00241
MA PAPALI 00504
M MATHONKHA 00566
P.V. HONYANE 01265
DR MASINYA 00994
YC. VAN ROSS 01214
X.K. ZWANE 01267
B. VILAKAZI 01266
FROZEN X2 (2016/2017 BUDGET)

SUPERINTENDENT
L6/5 – X1
FROZEN

SUPERINTENDENT SPEED
L6/5 – X1
B SMIT 00042

SUPERINTENDENT LAW ENFORCEMENT
L6/5 – X1
AG BOTHA 14342

SUPERINTENDENT LAW ENFORCEMENT
L6/5 – X1
P NKIWINIKA 00540

SUPERINTENDENT LAW ENFORCEMENT
L6/5 – X1
FROZEN (2017/2018 BUDGET)

ASSISTANT SUPERINTENDENT
L6 – X1
FROZEN

ASSISTANT SUPERINTENDNET
L6 – X2
FROZENx2 (17/18 BUDGET)

ASSISTANT SUPERINTENDNET
L6 – X1
D. SIMELANE 00543

ASSISTANT SUPERINTENDNET
L6 – X1
FROZEN (2017/2018 BUDGET)

HELPDESK OFFICER
L7 – X1
FROZEN

TRAFFIC OFFICER
L8/7 – X5
S MACINTOSH 00563
E MANANA 00654
M. PHULE 00539
MJ LOURENS 00858
FROZEN X1

TRAFFIC OFFICER
L8/7 - X4
K BALOYI 00240
D C LENTSA 535
ME THAMAI 00646
FROZEN X1

TRAFFIC OFFICER
L8/7 – X5
E. MANYESANE 00731
M LE ROUX 00178
NA MAHODE 00375
DG LABUSCHAGNE 00822
FROZEN X1

SNR. ADMIN CLERK: PROSECUTION
L8 – X1
FROZEN

CONTROL ROOM ATTENDENT
L8
FROZEN (2016/2017 BUDGET))

CONTROL ROOM ATTENDENT
L8
FROZEN (UNFUNDED)

COURT WARRANT OFFICER
L8 – X1
FROZEN X1 (2016/2017 BUDGET)

BUSINESS TRADING LICENSING OFFICER
L8 – X1
FROZEN (UNFUNDED)

TRAFFIC OFFICER GR2
L9 – X3
M.R. MAZIBUKO 01030
N.M. GODOLE 01027
T.A. NKEKI 01031\

TRAFFIC OFFICER GR2
L9 – X4
J.T. SOLDAT 01034
R. RADEBE 01033
X.D. MAZINGELA 01040
J.P. LENKA 01039

JUNIOR LICENSING OFFICER
L9 – X2
VACANT X1 (NO BUDGET)
FROZEN X1

TRAFFIC WARDEN OFFICER (INTERNS)
X5
VACANT X3 (NO BUDGET)
FROZEN X2(UNFUNDED)

TRAFFIC WARDEN OFFICER (INTERNS)
X5
VACANT X4 (NO BUDGET)
FROZEN X1 (UNFUNED)

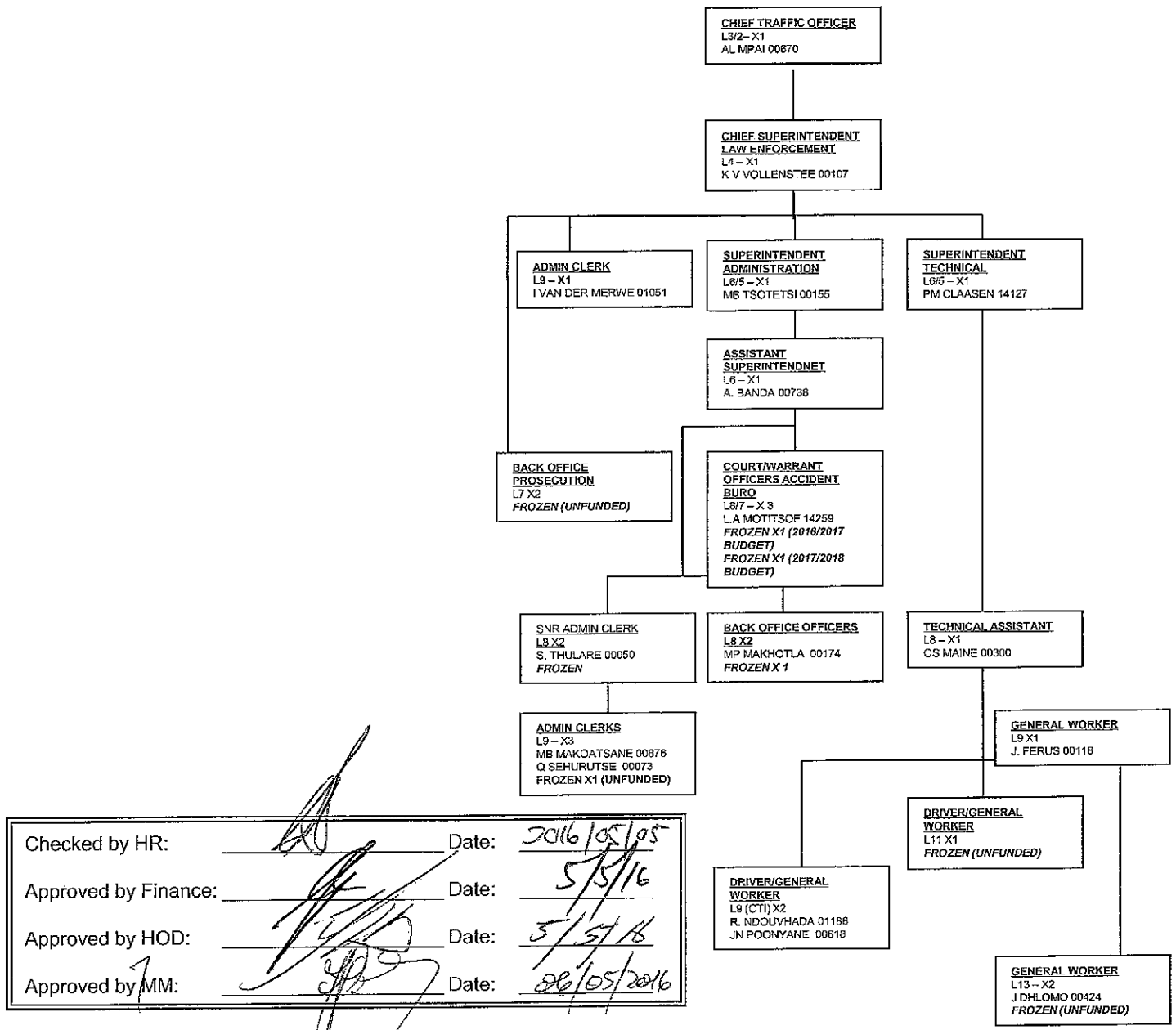
TRAFFIC WARDEN OFFICER
L14 – X1
VACANT (NO BUDGET)

GENERAL WORKER
L13 – X2
FROZEN

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Organisational Structure – Protection Services - Traffic

(2016-2017)

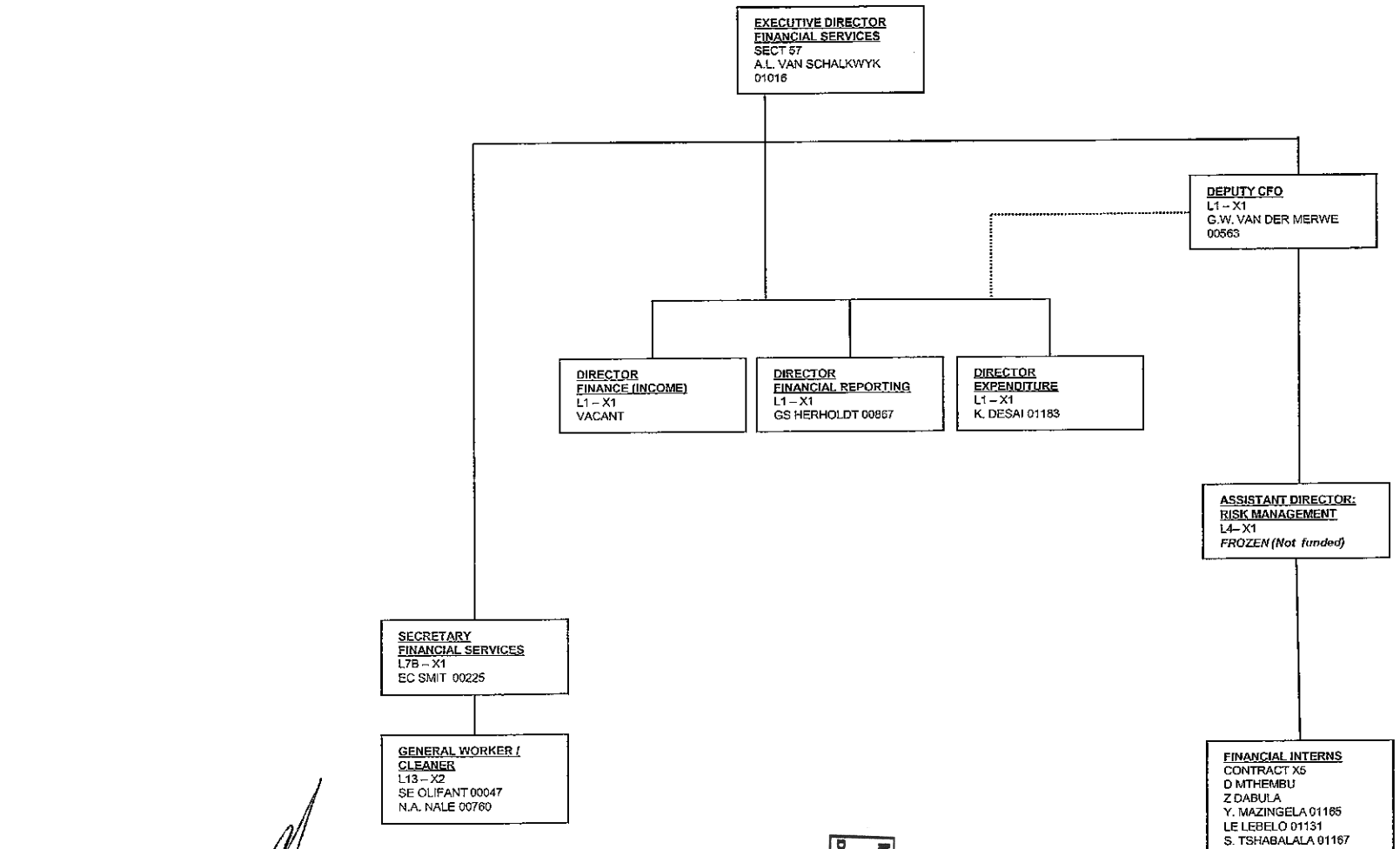


Checked by HR:		Date:	2016/05/05
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Organisational Structure – Financial Services

(2016/2017)



Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

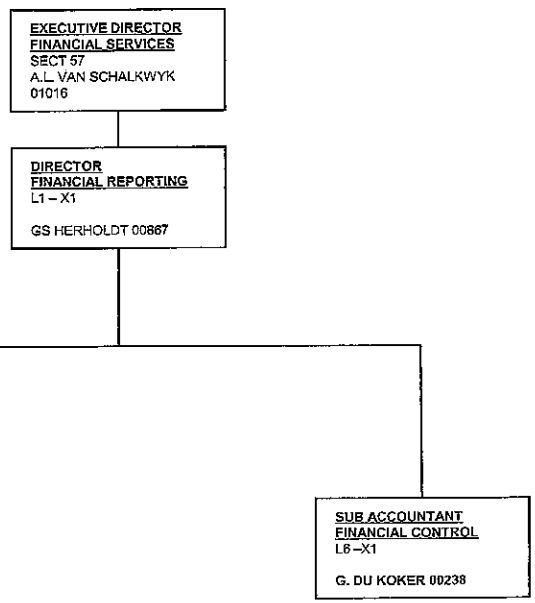
Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Organisational Structure – Financial Services

(**FINANCIAL CONTROL** 2016/2017)





Checked by HR: _____ Date: 2016/05/05

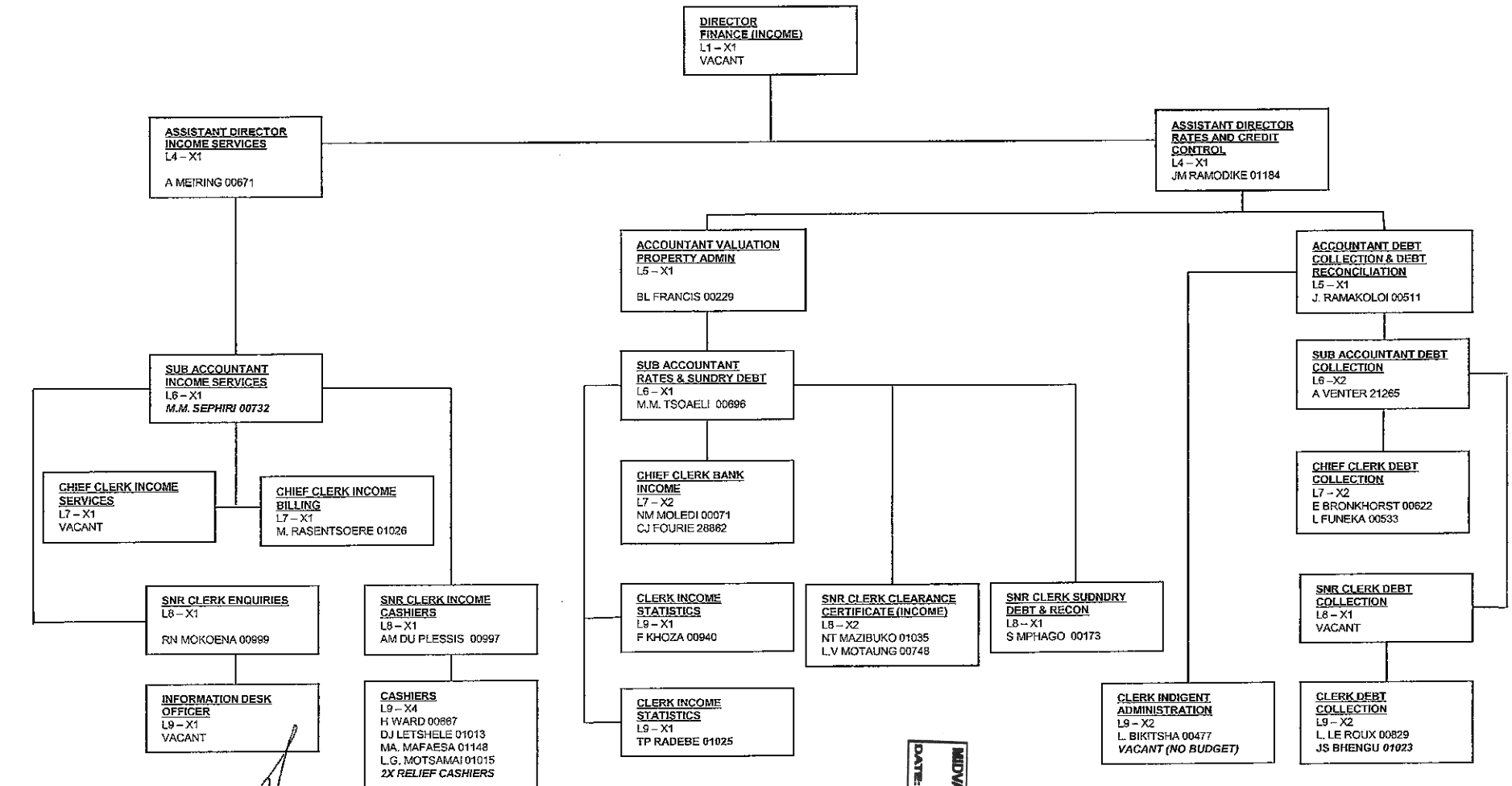
Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

Organisational Structure – Financial Services

(**INCOME** 2016/2017)



Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

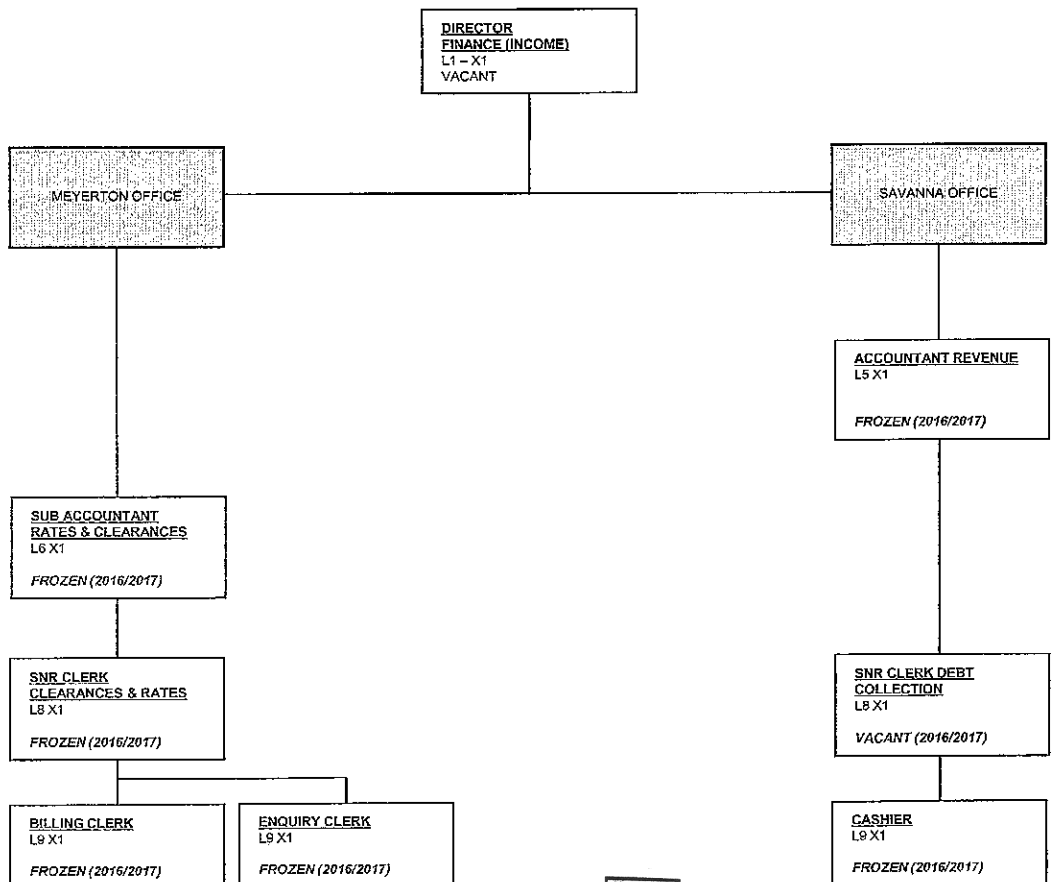
Approved by MM: _____ Date: 06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

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Organisational Structure – Financial Services

(INCOME: SAVANNA CITY (MEYERTON AND SAVANNA OFFICES) 2016/2017)



Checked by HR: _____ Date: 5/5/2016

Approved by Finance: _____ Date: 5/5/16

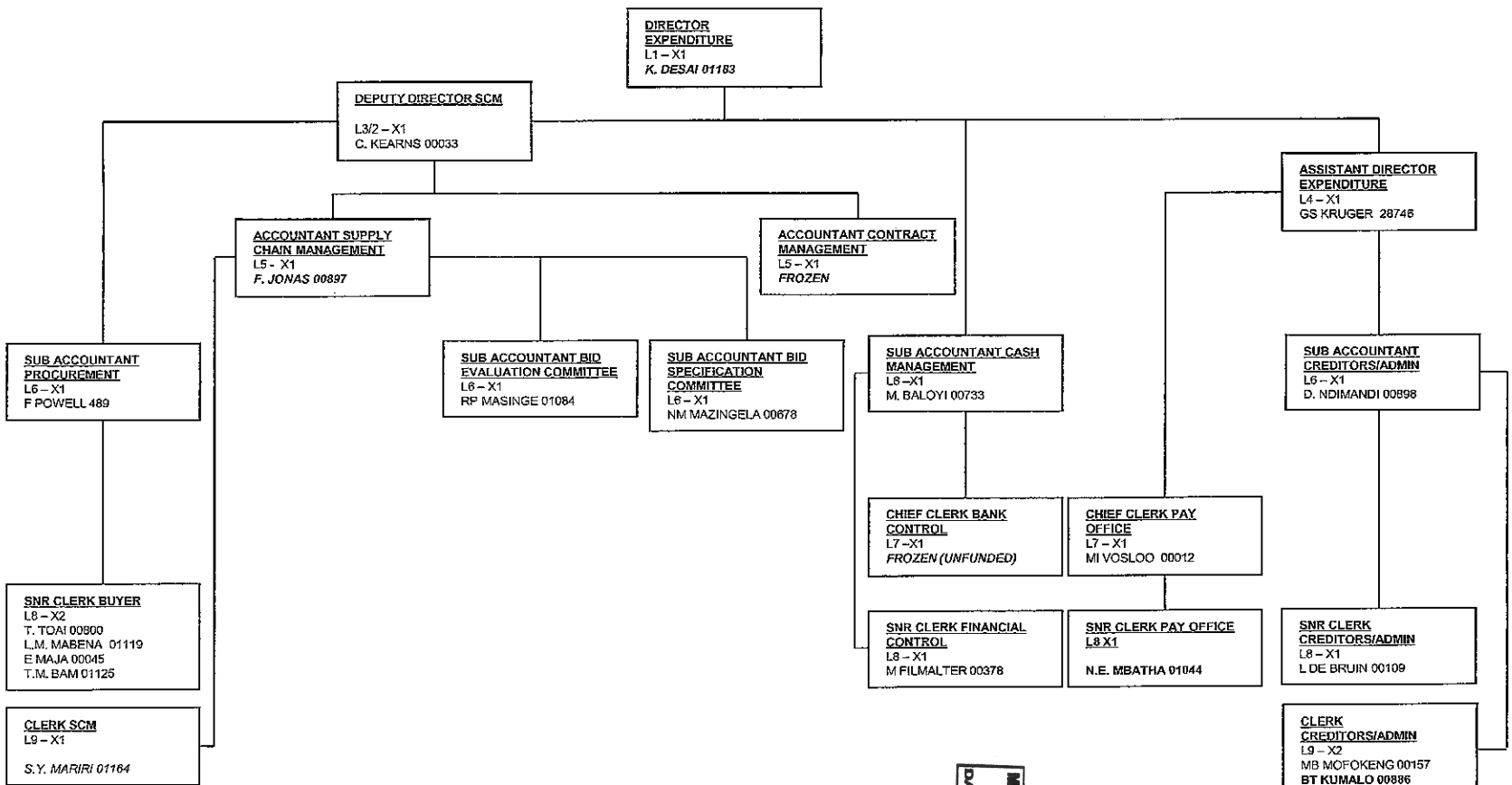
Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Organisational Structure – Financial Services

(**EXPENDITURE** 2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR: _____ Date: 5/5/16

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

Organisational Structure – Financial Services

(**EXPENDITURE – LOGISTICS/STORES** 2016/2017)

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

DIRECTOR EXPENDITURE
L1 – X1
K. DESAI 01183

DEPUTY DIRECTOR SCM
L3/2 – X1
C. KEARNS 00033

ASSISTANT DIRECTOR LOGISTICS
L4 – X1
MS LETSATSI 00669

STOREMAN
L9 – X2
S SEBILOANE 00301
JG LOMBAARD 00630

STORES CLERK/PICKER
L9 – X1
FROZEN (16/17)

ASSISTANT STORES CLERK
L10 – X1
FROZEN

GENERAL WORKER STORES
L13 – X1
AB PHAKATHI 00956

Checked by HR: _____ Date: 2016/05/05

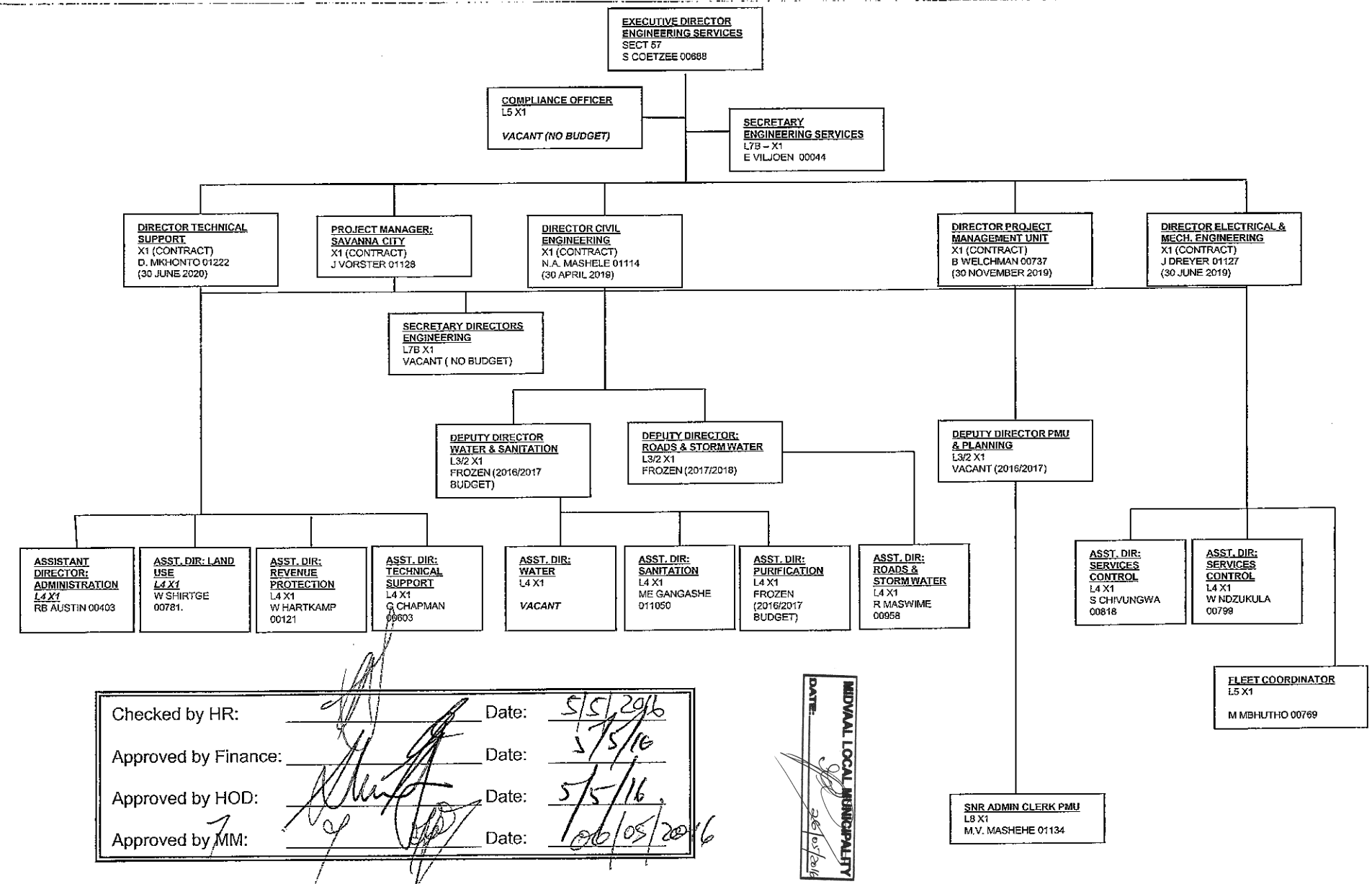
Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

Organisational Structure – ENGINEERING SERVICES

(2016/2017)



Checked by HR:		Date:	5/5/2016
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

5/5/2016

1076

Organisational Structure – ENGINEERING SERVICES

TECHNICAL SUPPORT SERVICES (2016/2017)

Checked by HR:		Date: 5/5/2016
Approved by Finance:		Date: 5/6/16
Approved by HOD:		Date: 5/5/16
Approved by MM:		Date: 06/5/2016

DIRECTOR TECHNICAL SUPPORT
X1 (CONTRACT)
D. MKHONTO 01222
(30 JUNE 2020)

ASSISTANT DIRECTOR TECHNICAL SUPPORT
L4 X1
G CHAPMAN 00603

ASSISTANT DIRECTOR: ADMINISTRATION
L4 X1
RB AUSTIN 00403

ASSISTANT DIRECTOR LAND USE
L4 X1
W SHIRGE 00761

ASSISTANT DIRECTOR REVENUE PROTECTION
L4 X1
W HARTKAMP 00121

TECHNICAL ASSISTANT BULK WATER
L5 X1
VACANT

GENERAL ADMIN OFFICER
L6 – X1
VACANT (NO BUDGET)

SNR. ADMIN ASSISTANT ENGINEERING SERVICES
L7 – X2
E. AUGUST 00942
NE NGOASE 01059

CHIEF CLERK: REVENUE PROTECTION
L7 – X1
MM PRETORIUS 00920

SNR ADMIN CLERK ENGINEERING SERVICES
L8 – X1
S MOSTERT 00812

SNR CLERK: INFORMATION/COMPLAINTS
L8 – X1
JM RANTLO 00753
NN KILI 00792
S MPHAGO 00173

HANDYMAN
L8 – X1
C. KHOZA 01221

ASSISTANT HANDYMAN
L9 – X1
VACANT (NO BUDGET)

GENERAL WORKER / CLEANER
L13 – X2
TC KHANYILE 00658
K JACOBS 01018

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

5/5/2016

Organisational Structure – ENGINEERING SERVICES –

Electrical Services

(2016/2017)

Checked by HR: _____ Date: 5/5/2016

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

DIRECTOR ELECTRICAL & MECH. ENGINEERING
X1 (CONTRACT 30 JUNE 2019)
J DREYER 01127

SUPERINTENDNET ELECTRICAL SUPPLY
L5 – X1
A DU TOIT 00058

GENERAL WORKER CLEANER
L13 – X1
NM CEKISO 00437

ASSISTANT DIRECTOR SERVICES CONTROL
L4 – X1
S. CHIVUNGWA 00818

ASSISTANT DIRECTOR: ENERGY
L4 – X1
WG NDZUKULA 00799

FOREMAN: NETWORK CONTROLL
L6 – X4
VACANT X4 (NO BUDGET)

FOREMAN
L6 – X1
A. MOSIA 00164

FOREMAN
L6 – X1
L BOTHA 00199

DATA CONTROLLER
L9 – X1
FROZEN

INSTALLATION INSPECTOR
L6/5 – X1
AL WATTEN 00425

ENGINEERING TECHNICIAN: REVENUE PROTECTION
L5 – X1
O.G. TSHIKHUDO 01249

ENGINEERING TECHNICIAN: OPERATIONS
L5 – X1
VACANT (NO BUDGET)

ELECTRICIAN
L7 – X1
KM CHEUNU 00790

ELECTRICIAN REVENUE PROTECTION
L7 – X2
FROZEN (UNFUNDED)

CHIEF CLERK: ELECTRICAL VENDING
L7 – X1
TD BUNU 00503

ELECTRICIAN
L7 – X4

DP SIMELANE 01142
DB FOLEKA 00707
J MALAN 00708
VACANT X1

ELECTRICIAN
L7 – X6

W BOTHA 00193
J ROSSOUW 00086
TD LEHABA 00439
FROZEN X2

SPECAIL WORKSMAN ELECTRICAL SUPPLY (streetlight attendance)
L8 X1
VACANT

SPECAIL WORKSMAN / TLB TRUCK OPERATOR ELECTRICAL SUPPLY
L8 – X2
K.T. KHANYE 00416
MA PHAHLANE 00710

GENERAL WORKSMAN ELECTRICAL SUPPLY
L9 – X3
VACANT X2 (2016/2017)
VACANT X1 (2017/2018)

GENERAL WORKSMAN ELECTRICAL SUPPLY
L9 – X3
VACANT X2 (2016/2017)
VACANT X1 (2017/2018)

SPECIAL WORKSMAN ELECTRICAL SUPPLY
L8 – X1
KP MOFOKENG 12009

SPECIAL WORKSMAN ELECTRICAL SUPPLY
L8 – X1
PJ PRETORIUS 00006

SPECIAL WORKSMAN ELECTRICAL SUPPLY
L8 – X1
OS MOKOENA 00443

SPECIAL WORKSMAN TLB TRUCK OPERATOR
L8 – X1
EM SIBIYA 00249

ARTISAN ASSISTANT
L12 – X1
A RADEBE 00591

ARTISAN ASSISTANT
L12 – X4

M MKUNDLU 00140
TR MOKOAKE 00936
VACANT X2

ARTISAN ASSISTANT
L12 – X6

FS MOFOKENG 13382
MJ HLOMOKA 00415
TO MBONANI 00441
BE SHOBA 00306
FROZEN X2 (UNFUNDED)

ARTISAN ASSISTANT
L12 – X1
VACANT

ARTISAN ASSISTANT
L12 – X1
VACANT (NO BUDGET)

GENERAL WORKER ELECTRICAL SUPPLY
L13 – X11
FROZEN X2 (UNFUNDED)
VACANT X1 (NO BUDGET)

P MOFOKENG 00254
DT MAKATHENG 00251
BL SIWELA 00258
M. MBELE 01270
PJ THELETSANE 00259
B LATAKGOMO 00930
AEB RODOLO 01057
J.M. MOFOKENG 01268

GENERAL WORKER ELECTRICAL SUPPLY
L13 – X 14
FROZEN X4

TS SEBOKO 12027
S QHELU 00817
TS MOFOKENG 00255
DT MOFOKENG 00444
M MHLEKWA 00964
S MODIBA 00931
PA MNGUNI 00652
DS NZUNGA 00448

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

5/5/16

1078

Organisational Structure – ENGINEERING SERVICES –
Mechanical Workshop
(2016/2017)

Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/04/2016

DIRECTOR ELECTRICAL & MECH. ENGINEERING
X1 (CONTRACT 30 JUNE 2019)
J DREYER 01127

FLEET COORDINATOR
L5 – X1
M. MBUTHO 00769

SUPERINTENDENT
L5 X1
FROZEN (16/17 BUDGET)

FOREMAN: MECHANICAL WORKSHOP
L6 – X1
T.N. MABUKELA 01217

MECHANIC MECHANICAL WORKSHOP
L7 – X3
M DU PREEZ 00844
L.R. MOHOTLANE 01211
LMD. MITCHELL 01218

SPECIAL WORKSMAN
L8 – X1
VACANT (NO BUDGET)

ADMIN. CLERK: FLEET
L9 – X1
VACANT (NO BUDGET)

ADMIN CLERK
L9 – X1
MM SEEPAMORE 00165

ARTISAN ASSISTANT MECH. WORKSHOP
L12 – X4
P SEDIANE 00989
F MOLOI 00986
I. SINGO 01262
VACANT X1

DELIVERY DRIVER (B) MECH WORKSHOP
L10 – X1
Z.B. RAPOHO 01137

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

1079

5/5/2016

Organisational Structure – ENGINEERING SERVICES –

Roads & Storm Water Services

(2016/2017)

Checked by HR: _____ Date: 2016/05/06

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16.

Approved by MM: _____ Date: 06/05/2016

DEPUTY DIRECTOR: ROADS & STORMWATER
L3/2 – X1
FROZEN (2016/2017 BUDGET)

ASSISTANT DIRECTOR: ROADS & STORMWATER
L4 – X1
R. MASWIME 00958

ADMIN CLERK
L9 – X1
P. NDLELENI 01126

SUPERINTENDENT ROADS & STORMWATER
L5 – X1
LA MOKHASI 00183

FOREMAN ROADS & STORMWATER
L6 – X1
G KYMDELL 00150

FOREMAN ROADS & STORMWATER
L6 – X1
VACANT (NO BUDGET)

GENERAL WORKER / CLEANER
L13 – X1
ME MFENGUZA 01068

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
JM LOMBAARD 00356

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
MF MATSOSO 00496

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
BS NOBOZA 00360

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
R.T. BOLOANG 00352

SPECIAL WORKSMAN ROADS & STORMWATER
L8 – X1
FROZEN (UNFUNDED)

GRADER OPERATOR
L8 – X2
FROZEN (UNFUNDED)

FRONT END LOADER TLB OPERATOR
L8 – X1
J KAMBULE 00112

GRADER OPERATOR
L8 X4
FROZEN X3 (UNFUNDED)
H.J. MOKOENA 32096

GENERAL WORKSMAN
L9 – X1
VACANT (2017/2018)

GENERAL WORKSMAN
L9 – X1
VACANT (2017/2018)

GENERAL WORKSMAN
L9 – X1
VACANT (2016/2017)

GENERAL WORKSMAN
L9 – X1
VACANT (2016/2017)

WATERCART DRIVER
L10 – X2
FROZEN (UNFUNDED)

DRIVER (CODE C1) ROADS & STORMWATER
L10 – X4

BE PRINGANE 28718
JF MSIMANGA 00488
JS PRETORIUS 00823
FROZEN X1 (UNFUNDED)

TEAM LEADER ROADS & STORMWATER
L12 – X4

M SERIFI 00836
L OLIFANT 00277
MB TAU 00767
M.C. MAKANGE 00850

TEAM LEADER ROADS & STORM WATER
L12 – X1
FROZEN (UNFUNDED)

GENERAL WORKER ROADS & STORM WATER
L13 – X 33
FROZEN X5 (UNFUNDED)

LJ MARUMO 00227
NA TSOTETSI 00362
D DE BRUIN 00937
MW SEFUTHI 00926
BT YIKA 01022
H.P. RIVOMBO 01196
N.S. MOMOZA 01198
ZO TLOU 00281
MB MBABMATO 00752
SME MAMATELA 00903
F TSHABALALA 00932
AM KWINDA 01066
NA NGUBE 01070
J.F. LE ROUX 01191
MA KAMBULA 00353
NAE TEMA 01072
KA GUQUKA 00904
JM ALFONSO 01017
NC RALUSHE JONGA 01071
ZM MTEBMU 12010
S. NYOKANA 01195
MJ TAU 01095
A BOYS 00878
JA MKHONDWANE 01098
M NONGWENTE 01021
MD RADEBE 32098
ML MOKOENA 01099

General Workers may be re-assigned at the discretion of the Engineering Technician

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

1080

5/5/2016

Organisational Structure – ENGINEERING SERVICES
SANITATION
(2016/2017)

Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16.

Approved by MM: _____ Date: 06/05/2016

ASSISTANT DIRECTOR: PURIFICATION
L4 – X1
FROZEN (2016/2017 BUDGET)

TECHNICIAN PURIFICATION & EFFLUENT
L5 – X1
VACANT (NO BUDGET)

MILLWRTIGHT
L6 – X1
S.J. MOKOARI 01286

PROCESS CONTROLLER
L6 – X1
S.P. LETLHAKE 00815

TRAINEE PROCESS CONTROLLER (INTERNS)
L8 – X3
FROZEN X2
VACANT (NO BUDGET)

BOBCAT OPERATOR
L8 – X1
AM JIYANE 00575

SPECIAL WORKSMAN PUMP OPERATIONS
L8 – X1
GPJ PRETORIUS 01845

SPECIAL WORKSMAN OHENIMURI
L8 – X1
TS SEFULA 00596

GENERAL WORKSMAN
L9 X4
VACANT X 2 (2016/2017)
VACANT X 2 (2017/2018)

TRACTOR DRIVER
L11 – X1
FROZEN (2016/2017 BUDGET)

PUMP OPERATOR ROTHDENE
L11 – X6
MJ MONCHO 28720
DJ BOGIBO 10819
IM SEKHOTO 00597
SH BIKIZANA 1003
N. NXALA 01203

PUMP OPERATOR PURIFICATION
L11 – X5
Z MQUSHULU 28909
MM NHLAPO 28725
KA MAHLABA 00607
OD SELAI 00861
BA MOTUANG 00947

ARTISAN ASSISTANT PURIFICATION
L12 – X2
FROZEN X2 (UNFUNDED)

GENERAL WORKER
L13 – X 10

S MOSALA 00922
AB BEKEMYA 00981
S MABELANE 00916
LD MADUNA 00917
MV THAJANE 32038
MA MOKULUBETE 00974
L ZULU 00980
F. SEKELE 01146
FROZEN X1 (UNFUNDED)

GENERAL WORKER
L13 – X 1
JJ. NGOZO 01202

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

1081

5/5/2016

Organisational Structure – ENGINEERING SERVICES
SANITATION
(2016/2017)

Checked by HR:		Date:	5/5/2016
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Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

ASSISTANT DIRECTOR: SANITATION
L4 – X1
ME GANGASHE 01150

SUPERINTENDENT SANITATION
L5 – X1
D. MAKONA 00816

GENERAL WORKER / CLEANER
L13 – X1
ST LETSOKA 00888

MILLWRTIGHT
L6 – X2
VACANT X1 (NO BUDGET)
M.J. MOKOENA 01129

ADMIN CLERK
L9 X1
M.P. MOFOKENG 01193

FOREMAN
L6 – X2
MS HLAKOTSA 00188

TLB OPERATOR
L8 – X1
M MYATAZA 00534

SPECIAL WORKSMAN
L8 – X1
UP DUMEZWENI 28717
J MOKOENA 00499
TP KHOALI 00915
P GWAZI 00687

DRIVER(CODE EC)
L10 – X3
EM DHLAMINI 35180
MJ NDLOVU 00884
C. MCHUNU 01019

ARTISAN ASSISTANT
L12 – X2
MZ MZUNGA 00062
J MOFOKENG 28723

KO MOKOENA 00434
S MFENE 00919
TA MAYA 00918
P STATU 00928
SL MPUNGOSE 00500
TK TSOTETSI 28722
MP TSOTETSI 00929
NE MPEMPE 00923
ND SENAKGOMO 00927
B. MOHAPI 01212
D.T. TSHABALALA 01213

GENERAL WORKER
L13 – X 11

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

General Workers may be re-assigned at the discretion of the Engineering Technician.

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3/5/2016

Organisational Structure – ENGINEERING SERVICES –

Water Services

(2016/2017)

Checked by HR: _____ Date: 5/5/2016

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

ASSISTANT DIRECTOR: WATER SERVICES
L4 – X1
VACANT

TECHNICIAN BULK WATER
L5 – X1
VACANT

SUPERINTENDENT WATER
L5 – X1
A. MOKOENA 00294

FOREMAN WATER
L6 – X2
D.S. MATSILISO 00532
T.P. MOETI 32019

GENERAL WORKER / CLEANER
L13 – X2
MF MOKOENA 00547
LP MASEKO 32039

MILLWRIGHT WATER
L6 – X1
K.M. MBONGO 01283

PLUMBER WATER
L7 – X6

MA SEDIYANE 00523
M.B. MCELU 00418
L.P. NHLAPO 00588
VACANT X1
FROZEN X2 (UNFUNDED)

SPECIAL WORKSMAN WATER
L8 – X1
TJ SHABALALA 00222)

SPECIAL WORKSMAN WATER
L8 – X2
H. NNETE 00501
VACANT

ADMIN CLERK: WATER
L09 – X1
MP MOFOKENG 01193

MACHINE OPERATOR TLB / BOBCAT - WATER
L8 – X1
VE MNGOMEZULU 28688

MACHINE / BOBCAT - WATER
L8 – X1
FROZEN (UNFUNDED)

DRIVER CODE (EC) WATER
L10 – X3
R VENTER 00089
AV TSHABALALA 138
NS BIKA 00574

GENERAL WORKSMAN WATER
L9 – X1
VACANT (2017/2018)

GENERAL WORKSMAN WATER
L9 – X3
VACANT (2016/2017)

GENERAL WORKSMAN WATER
L9 – X1
VACANT (2017/2018)

GENERAL WORKSMAN WATER
L9 – X1
VACANT (2017/2018)

ARTISAN ASSISTANT
L12 – X2
MP DITHAKONG 00290
TV TAAIBOSCH 00642

ARTISAN ASSISTANT
L12 – X5
TJ MADUNA 00772
FROZEN X2 (2016/2017 BUDGET)
FROZEN X2 (2017/2018 BUDGET)

TEAM LEADER COMPACTION
L12 – X1
D MBONA 00095

GENERAL WORKER ELECTRICAL SUPPLY
L13 – x29
VACANT X4
FROZEN X1 (UNFUNDED)

T.C. SEIPEI 00097	M.V. MASHININI 01192	M.P. MOFOKENG 01193	M.L. TSHANGELA 00779	A.E. SMITH 00840	F. GOLIAT 01038
R.E. KOLOTI 32024	H.R. CHAKANE 00498	I.P. LENKA 00417	S.P. MOKOENA 01194	B.S. NHLAPO 00494	M.D. MASEKO 00495
N.J. MTHUNZI 00497	S. NHLAPO 00590	S,M, KOPUNG 0555	P.F. MASELOA 01110	A. MHLONGO 00580	T.A. RABORIFI 32021
K.G. KAMTE 00774	M. MOLEKO 00777	K.S. MADUNA 00638	S.D. SITHUKUZA 00561	M.O. MAGWAZA 00653	E.M. MOFOKENG 32020

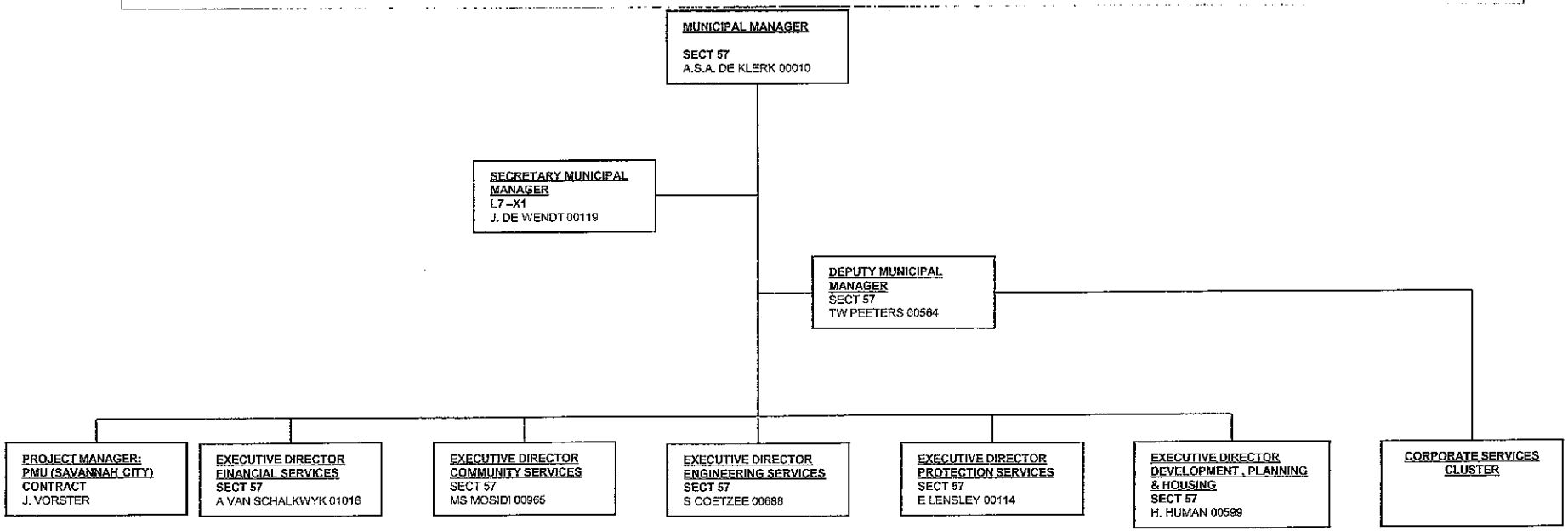
General Workers may be re-assigned at the discretion of the Engineering Technician

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

1083

5/5/2016

ORGANISATIONAL STRUCTURE – OFFICE OF THE MM
(2016/2017)



1084

Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: _____

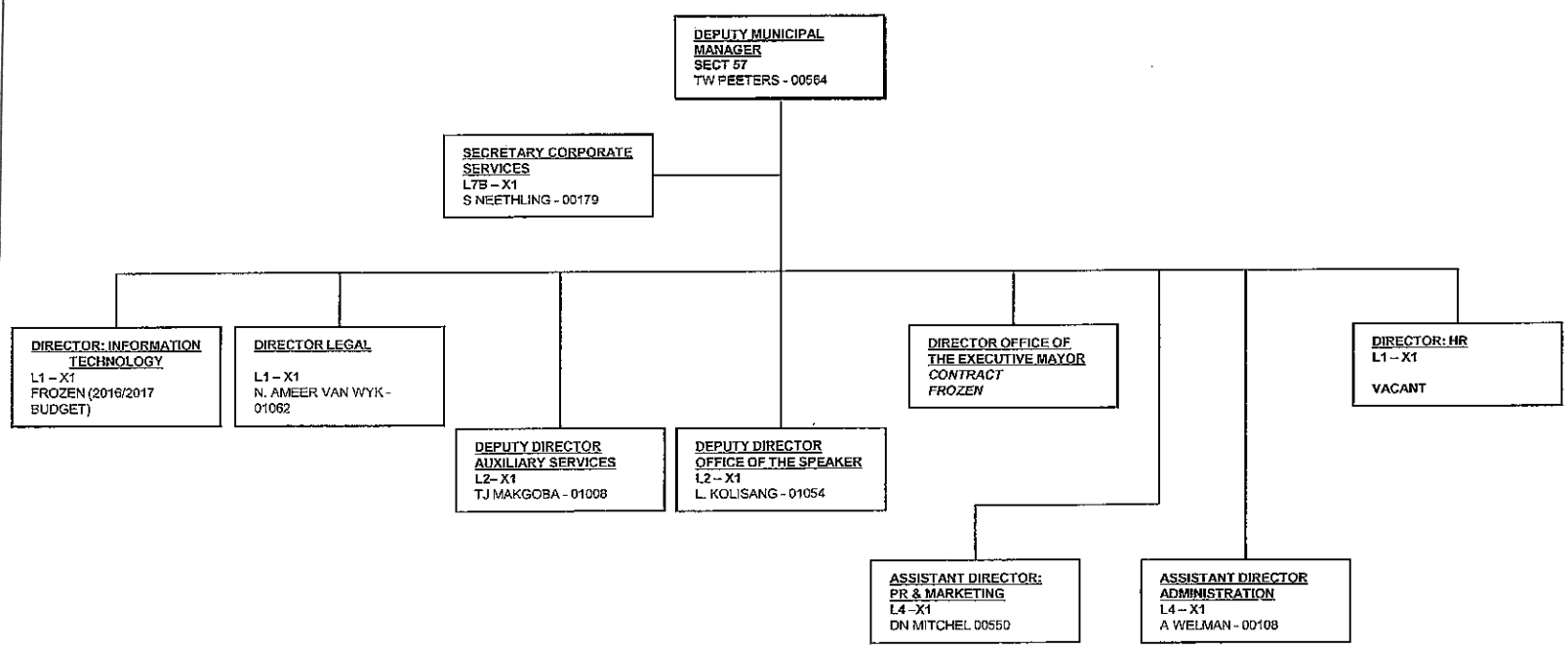
Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2016/2017)

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016



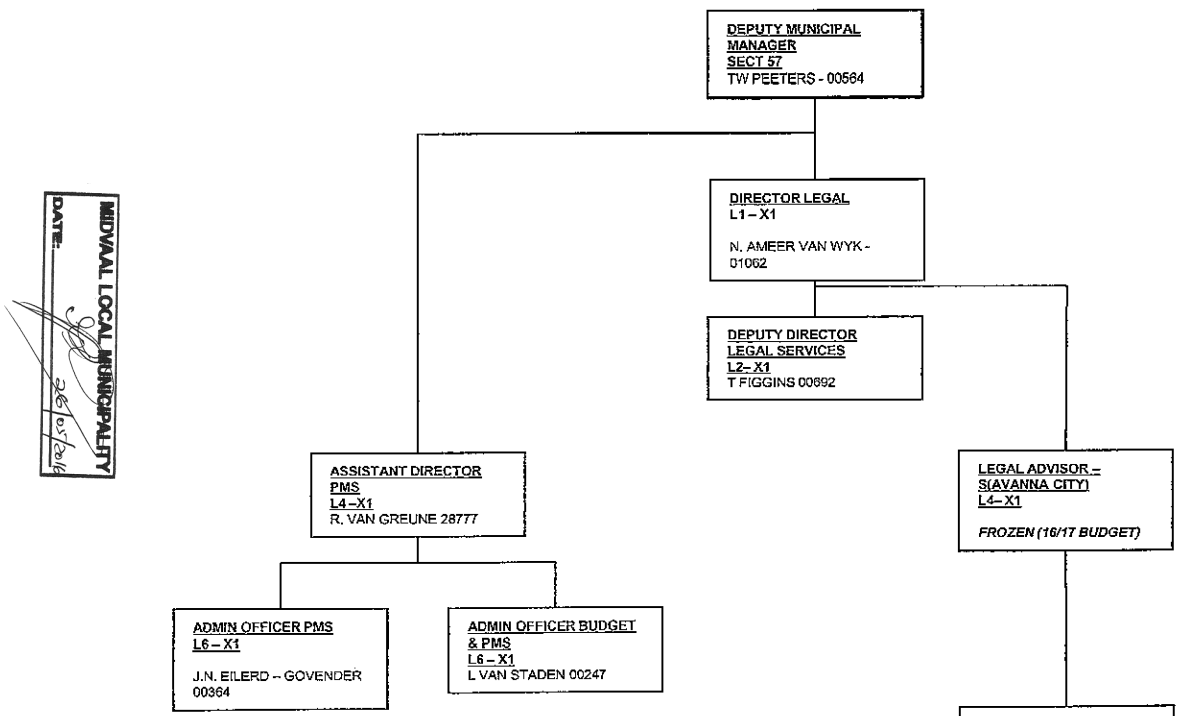
Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2016/2017) – LEGAL, PMS, BUDGET



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

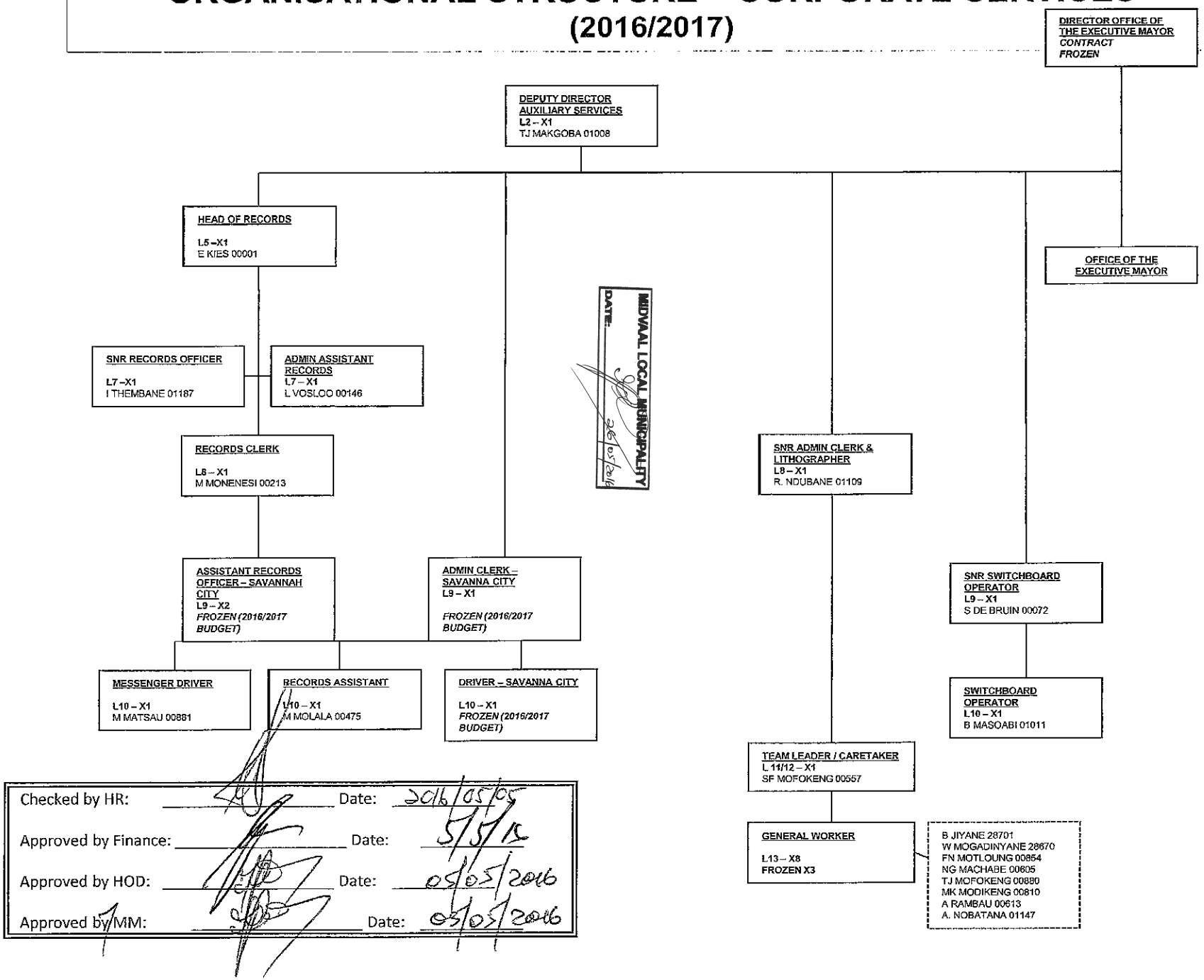
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Approved by Finance: _____ Date: 5/5/16

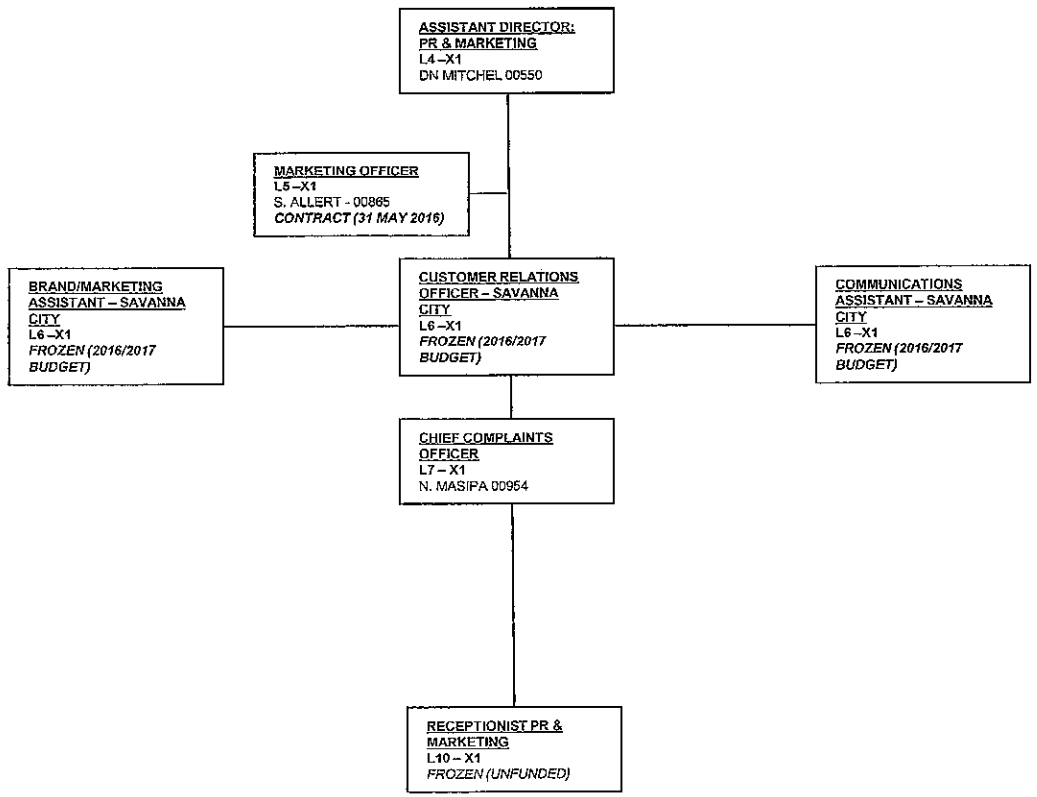
Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2016/2017)



ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
PR & MARKETING (2016/2017)

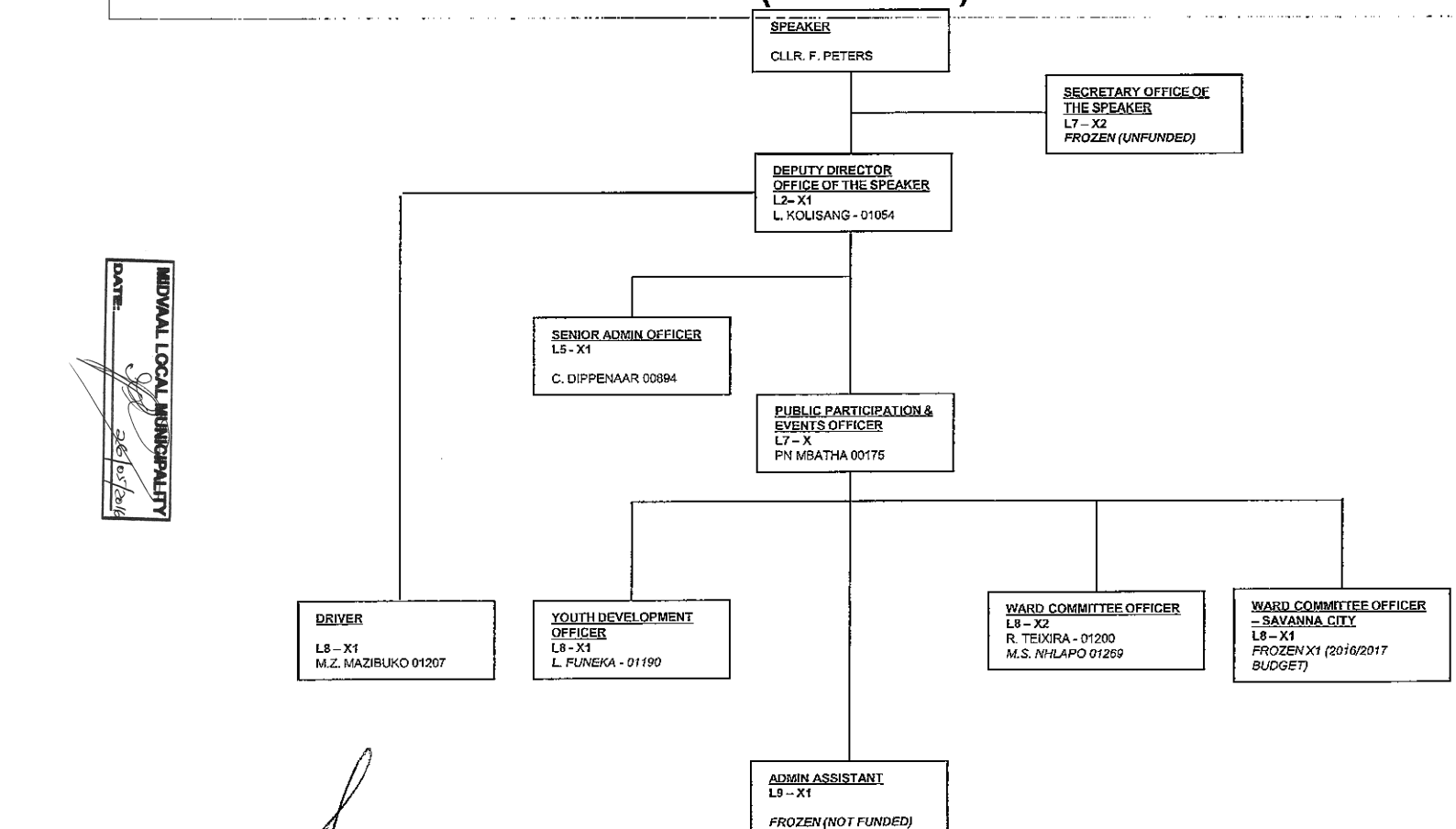


1088

EMFULENI LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:		Date:	2016/05/05
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	05/05/2016
Approved by MM:		Date:	05/05/2016

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
OFFICE OF THE SPEAKER
(2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR: _____ Date: 2016/05/05

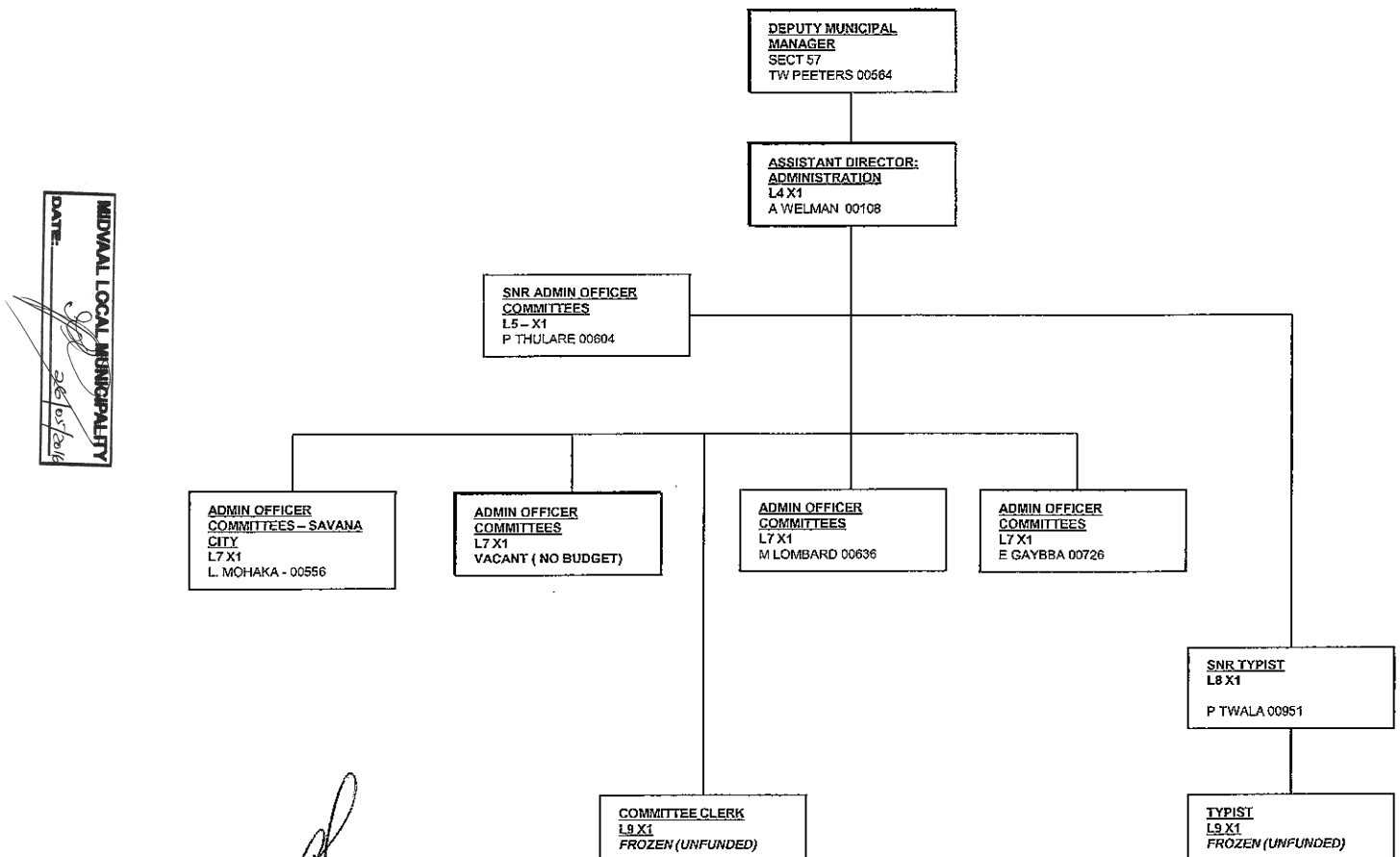
Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

1089

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2016/2017) - COMMITTEES



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR: _____ Date: 2016/05/05

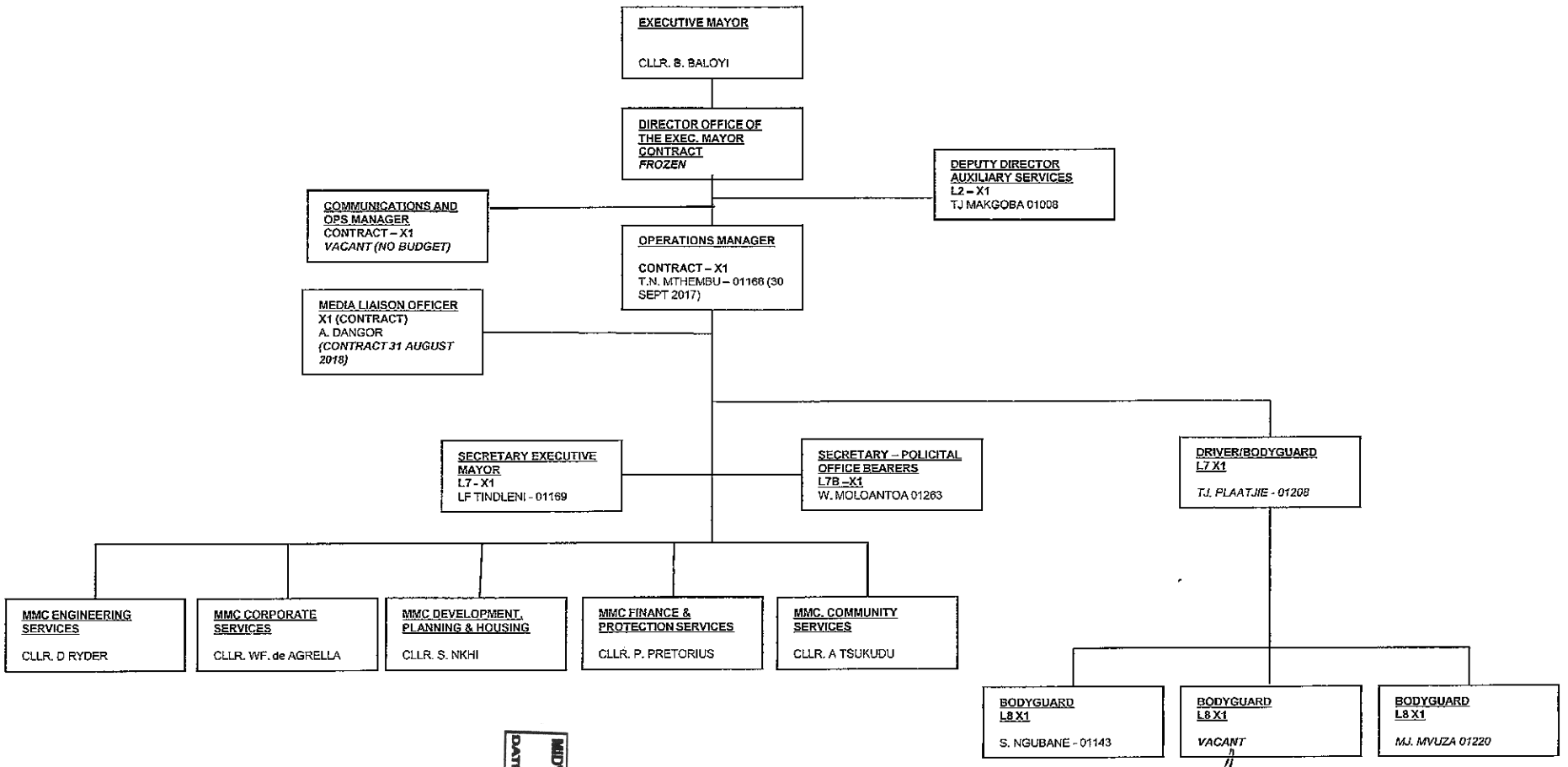
Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

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ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2016/2017) – OFFICE OF THE EXECUTIVE MAYOR



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

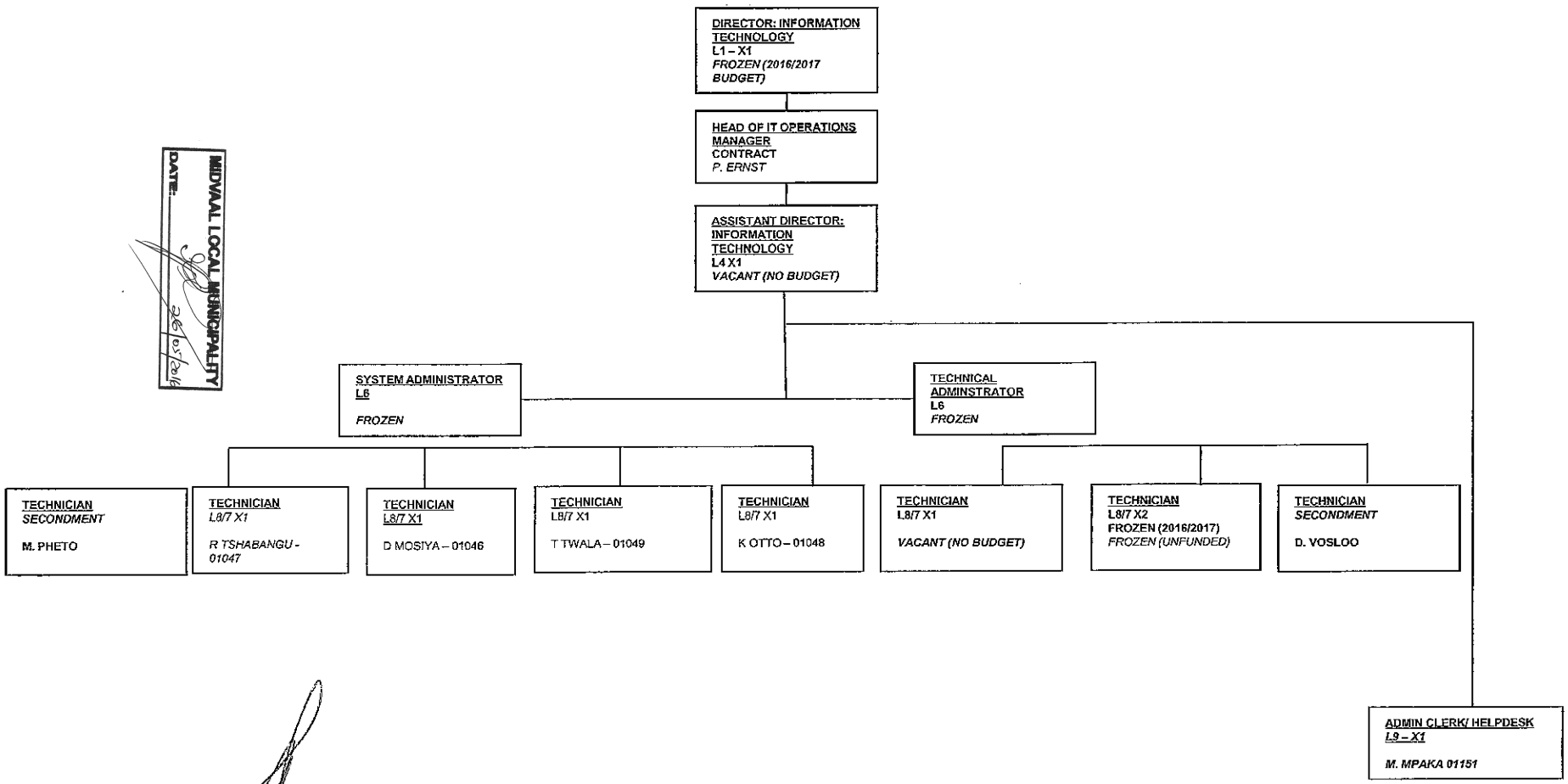
Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

ORGANISATIONAL STRUCTURE – CORPORATE SERVICES
(2016/2017) – INFORMATION TECHNOLOGY



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR: _____ Date: 2016/05/05

Approved by Finance: _____ Date: 5/5/16

Approved by HOD: _____ Date: 05/05/2016

Approved by MM: _____ Date: 05/05/2016

Organisational Structure – CORPORATE SERVICES – HR
(RECRUITMENT, EAP, BENEFITS, HUMAN CAPITAL & ADMIN)
(2016/2017)

Checked by HR:		Date:	10/5/2016
Approved by Finance:		Date:	10/5/2016
Approved by HOD:		Date:	10/05/2016
Approved by MM:		Date:	10/5/2016

DIRECTOR HUMAN RESOURCES
L1 – X1
VACANT

DEPUTY DIRECTOR: HUMAN RESOURCES
L2 – X1
A McCALLUM 00770

ASST DIRECTOR: EAP & BENEFITS & LEAVE
L4 - X1
ALM MKAZA 00376

ASST DIRECTOR RECRUITMENT & SELECTION
L4 – X1
A SCUTTS 00197

ASST DIRECTOR HUMAN CAPITAL
L4 –X1
SM NHLAPO 00672

ADMIN OFFICER EAP & BENEFITS
L6 – X1
E.M. BANDA 01278

ADMIN OFFICER RECRUITMENT & SELECTION
L6 – X1
HL. KUBHEKA-VAN ROSS 01132

TRAINING OFFICER
L6 – X1
M RAMOABI 01170

TRAINING OFFICER
L6 – X1
I.M. MBONGO 1059

ASSISTANT TRAINING OFFICER
L7 – X1
FROZEN

SNR CLERK: CLOCKING SYSTEM & BENEFITS
L8 – X1
MS MOLOTSI 00308

SNR. CLERK RECRUITMENT & SELECTION
L8 – X1
K MOFOKENG 01199

EAP, HIV/AIDS ASSISTANT
L9 – X1
FROZEN (UNFUNDED)

TRAINING ASSISTANT/ CLERK
L9 – X1
FROZEN (2016/2017 BUDGET)

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

LAST UPDATED
14/04/2016

1093

Organisational Structure – CORPORATE SERVICES - HR

(2016/2017)

Checked by HR: _____ Date: 12/5/2016

Approved by Finance: _____ Date: 12/5/16

Approved by HOD: _____ Date: 12/05/2016

Approved by MM: _____ Date: 12/5/2016

DIRECTOR HUMAN RESOURCES
L1 – X1
VACANT

SECRETARY HUMAN RESOURCES
L7B – X1
S GAZU 01271

DEPUTY DIRECTOR: HUMAN RESOURCES
L2 – X1
A McCALLUM 00770

DEPUTY DIRECTOR PROSECUTION & OHS
L3 /2– X1
PM PILANE 00385

DEPUTY DIRECTOR PRESIDING
L3/2 – X1
A.S.F. NKALWENI 01276

ASST DIRECTOR: EAP & BENEFITS & LEAVE
L4 - X1
ALM MKAZA 00376

ASST DIRECTOR RECRUITMENT & SELECTION
L4 – X1
A SCUTTS 00197

ASST DIRECTOR HUMAN CAPITAL
L4 –X1
SM NHLAPO 00672

ASST DIRECTOR LABOUR RELATIONS
L4 – X1
VACANT (NO BUDGET)

RECEPTIONIST
L9 – X1

I NTLHAILE 01216

RECORDS CLERK
L9 – X1

N. RADEBE 01010

GENERAL WORKER/CLEANER
L13 – X2
P.I. MOKGWELWA 01074
FROZEN (UNFUNDED)

SNR LABOUR RELATIONS CLERK
L8 – X2
FROZEN (UNFUNDED)

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

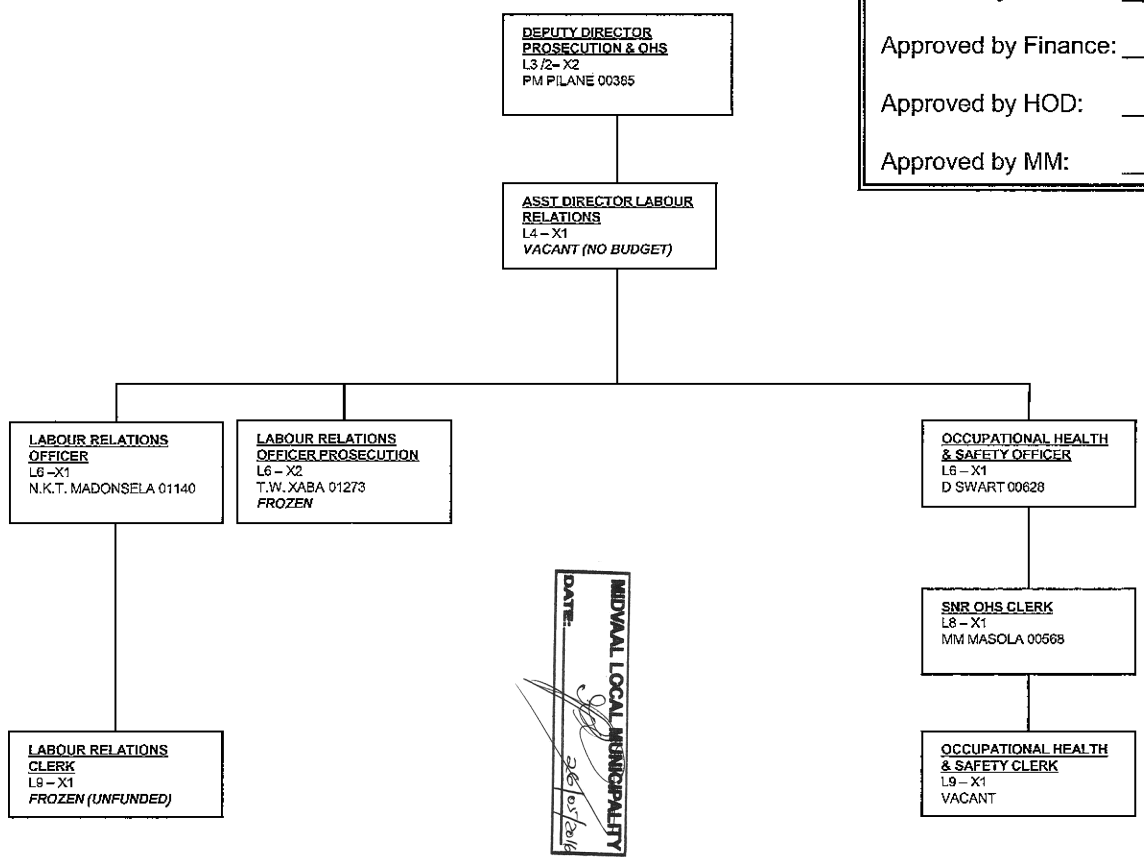
LAST UPDATED
14/04/2016

1094

Organisational Structure – CORPORATE SERVICES – HR PROSECUTION & OHS

(2016/2017)

Checked by HR:		Date:	12/5/2016
Approved by Finance:		Date:	12/5/16
Approved by HOD:		Date:	12/5/2016
Approved by MM:		Date:	12/5/16



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LAST UPDATED
14/04/2016

Organisational Structure – CORPORATE SERVICES – HR - PRESIDING

(2016/2017)

DEPUTY DIRECTOR PRESIDING
L3/2 – X1
A.S.F. NKALWENI 01276

SNR LABOUR RELATIONS CLERK
L8 – X2
FROZEN (UNFUNDED)

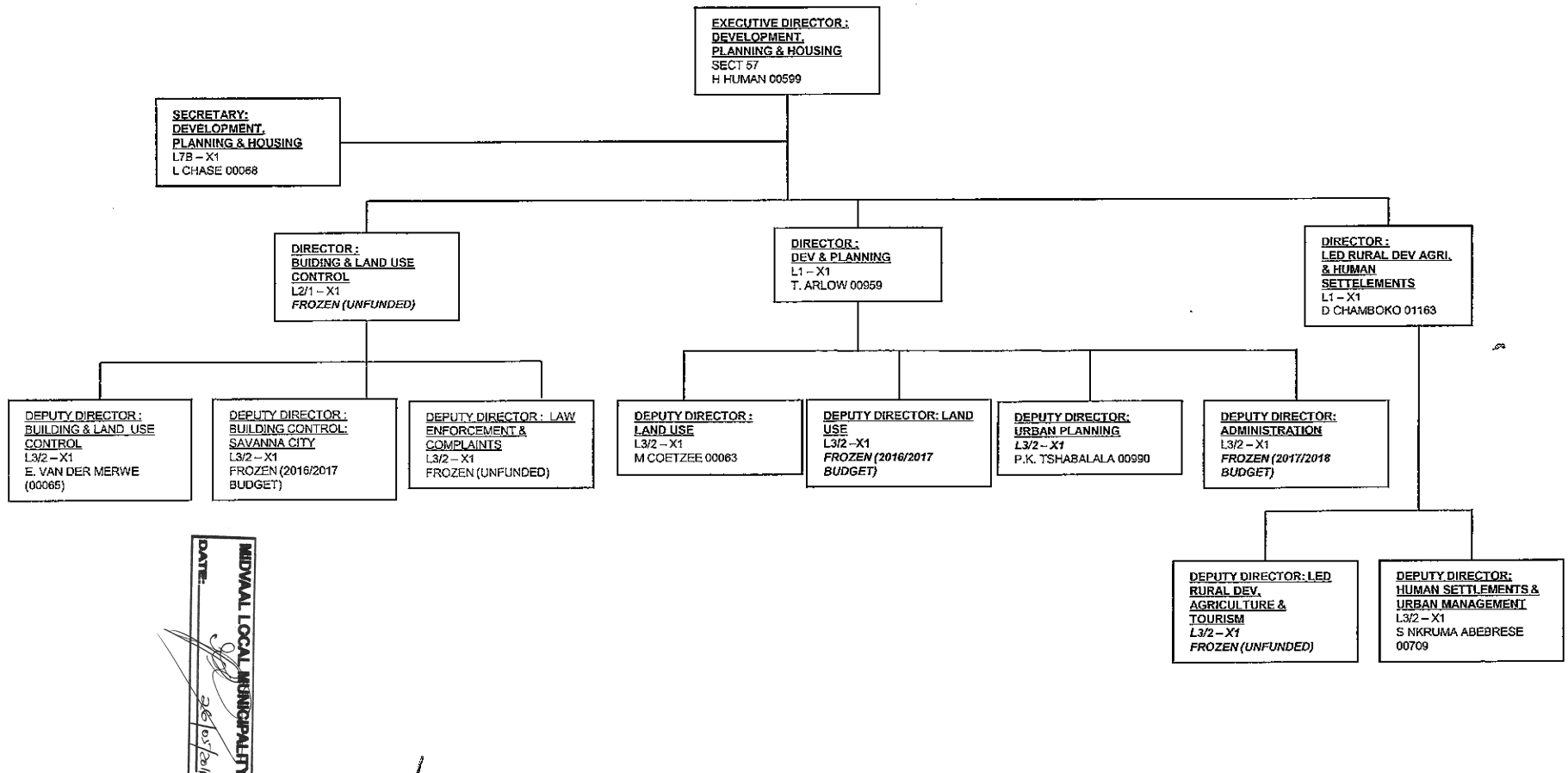
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Approved by Finance:		Date:	12/5/16
Approved by HOD:		Date:	12/5/2016
Approved by MM:		Date:	12/5/16

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MIDVAAL LOCAL MUNICIPALITY
DATE:

Organisational Structure – Development, Planning & Housing

(2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

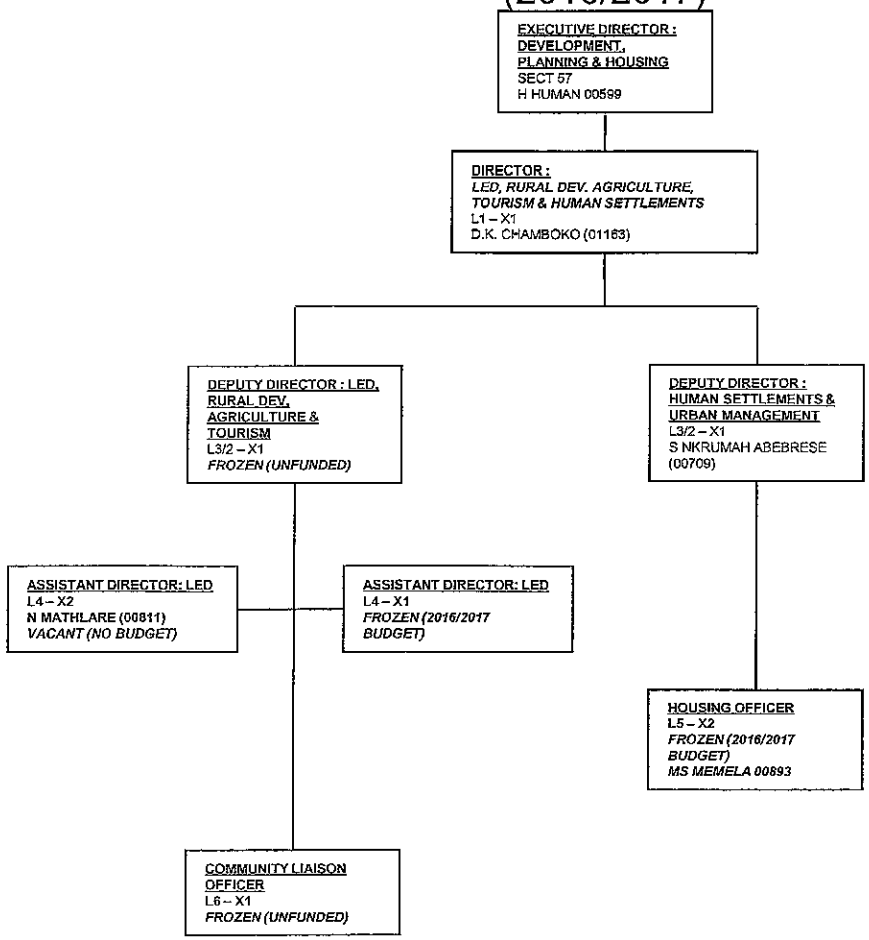
Checked by HR:		Date:	2016/05/05
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16.
Approved by MM:		Date:	06/05/2016

1097

Organisational Structure – Development, Planning & Housing

LED, RURAL DEVELOPMENT & HUMAN SETTLEMENT

(2016/2017)

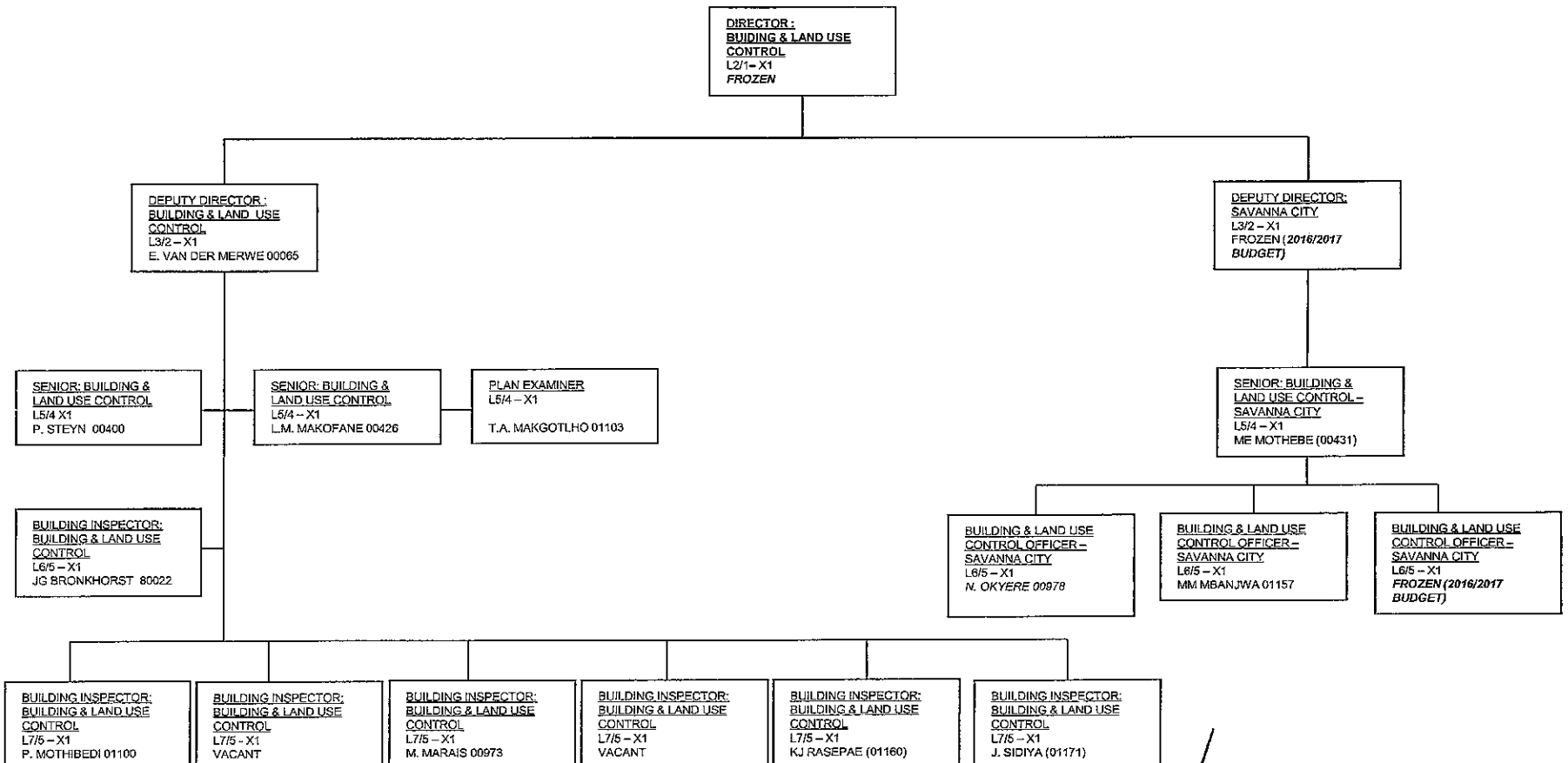


MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:	Date:	2016/05/05
Approved by Finance:	Date:	5/5/16
Approved by HOD:	Date:	5/5/16
Approved by MM:	Date:	06/05/2016

Organisational Structure – Development, Planning & Housing

BUILDING CONTROL (2016/2017)

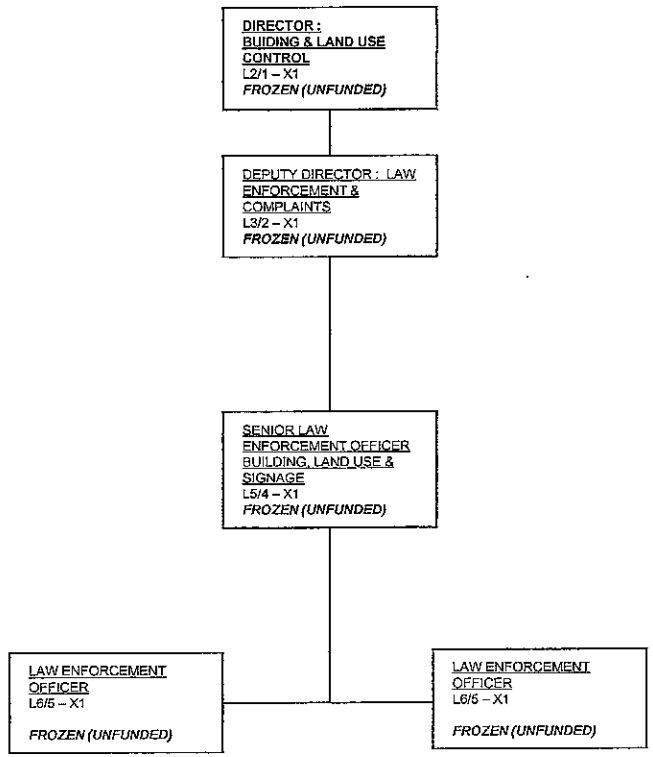


MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:		Date:	2016/05/25
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16.
Approved by MM:		Date:	06/05/2016

Organisational Structure – Development, Planning & Housing

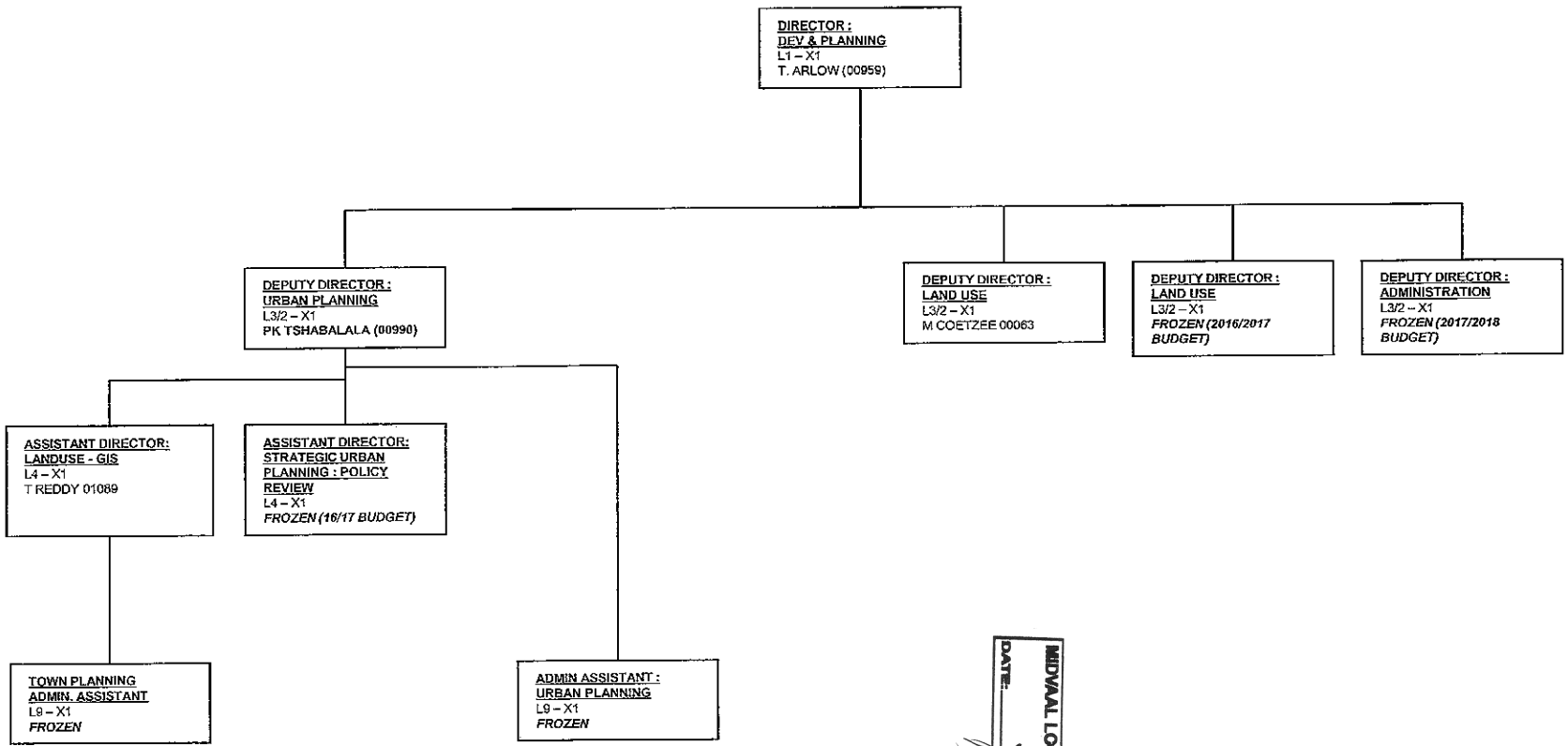
BUILDING CONTROL: LAW ENFORCEMENT(2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:		Date:	2016/05/05
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

Organisational Structure – Development, Planning & Housing :
Urban Planning & IDP (2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR: _____ Date: 2016/05/25

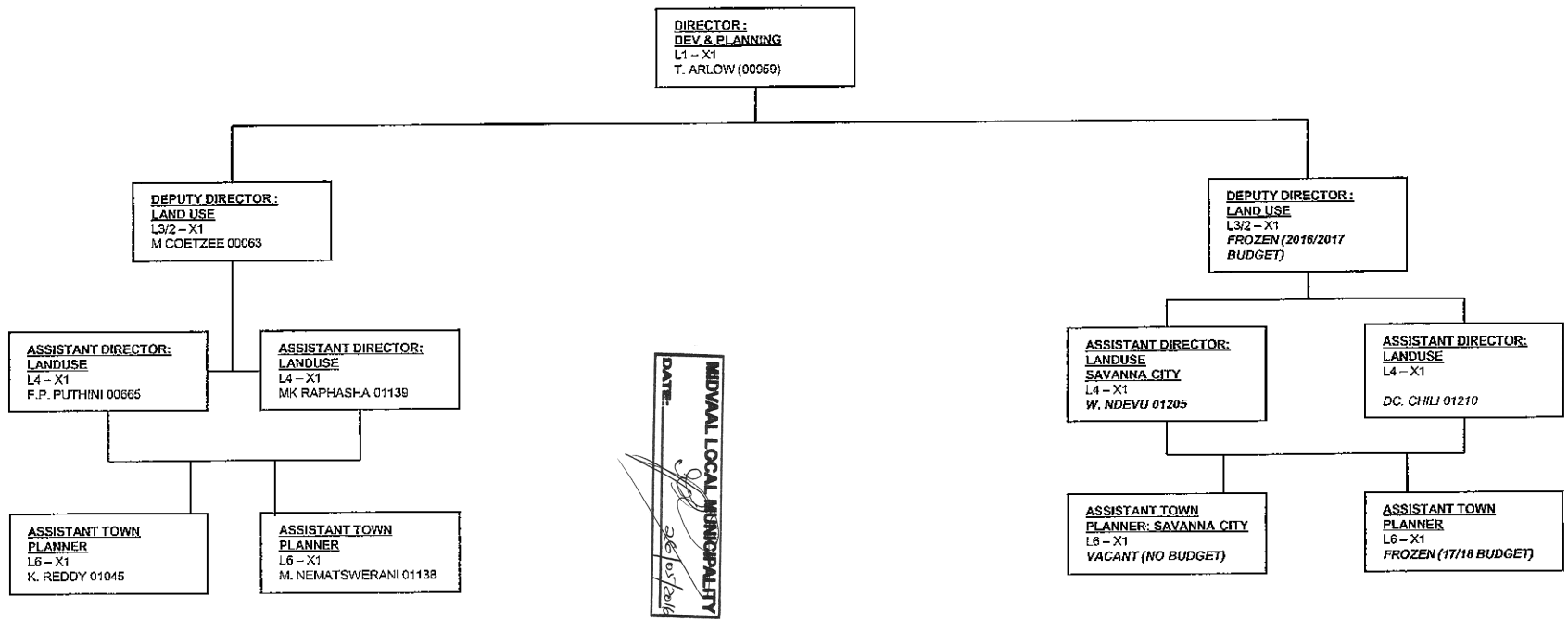
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Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

1101

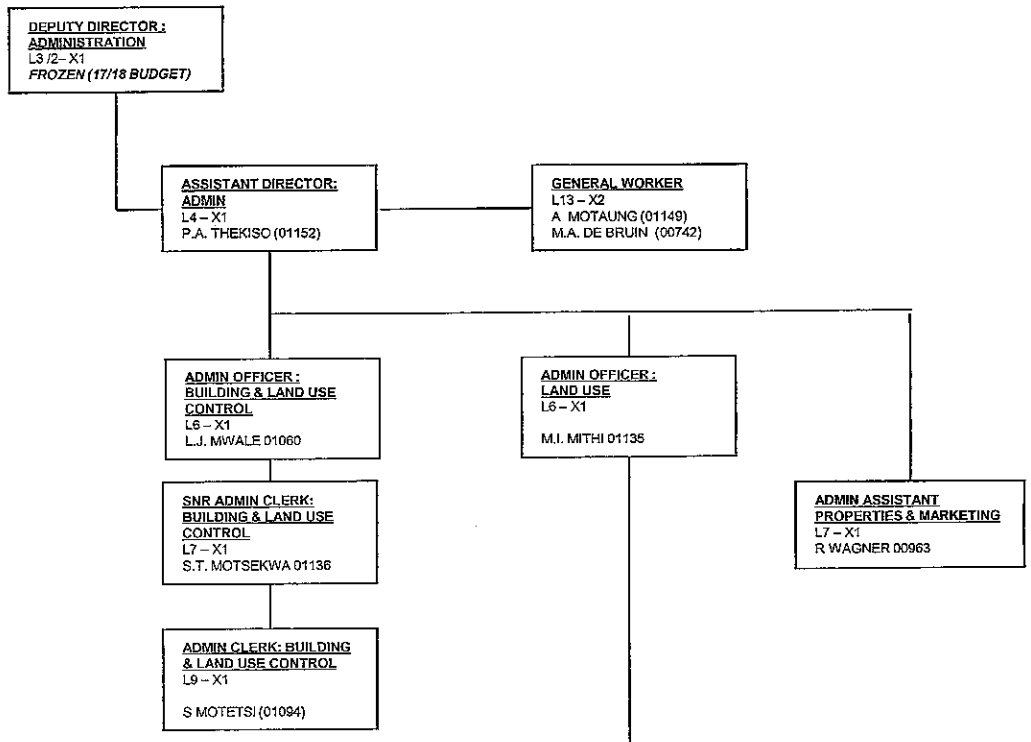
Organisational Structure – Development, Planning & Housing :
LAND USE MANAGEMENT (2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:		Date:	2016/05/05
Approved by Finance:		Date:	5/5/16
Approved by HOD:		Date:	5/5/16
Approved by MM:		Date:	06/05/2016

Organisational Structure – Development, Planning & Housing :
ADMINISTRATION(2016/2017)



Checked by HR: _____ Date: 2016/05/05

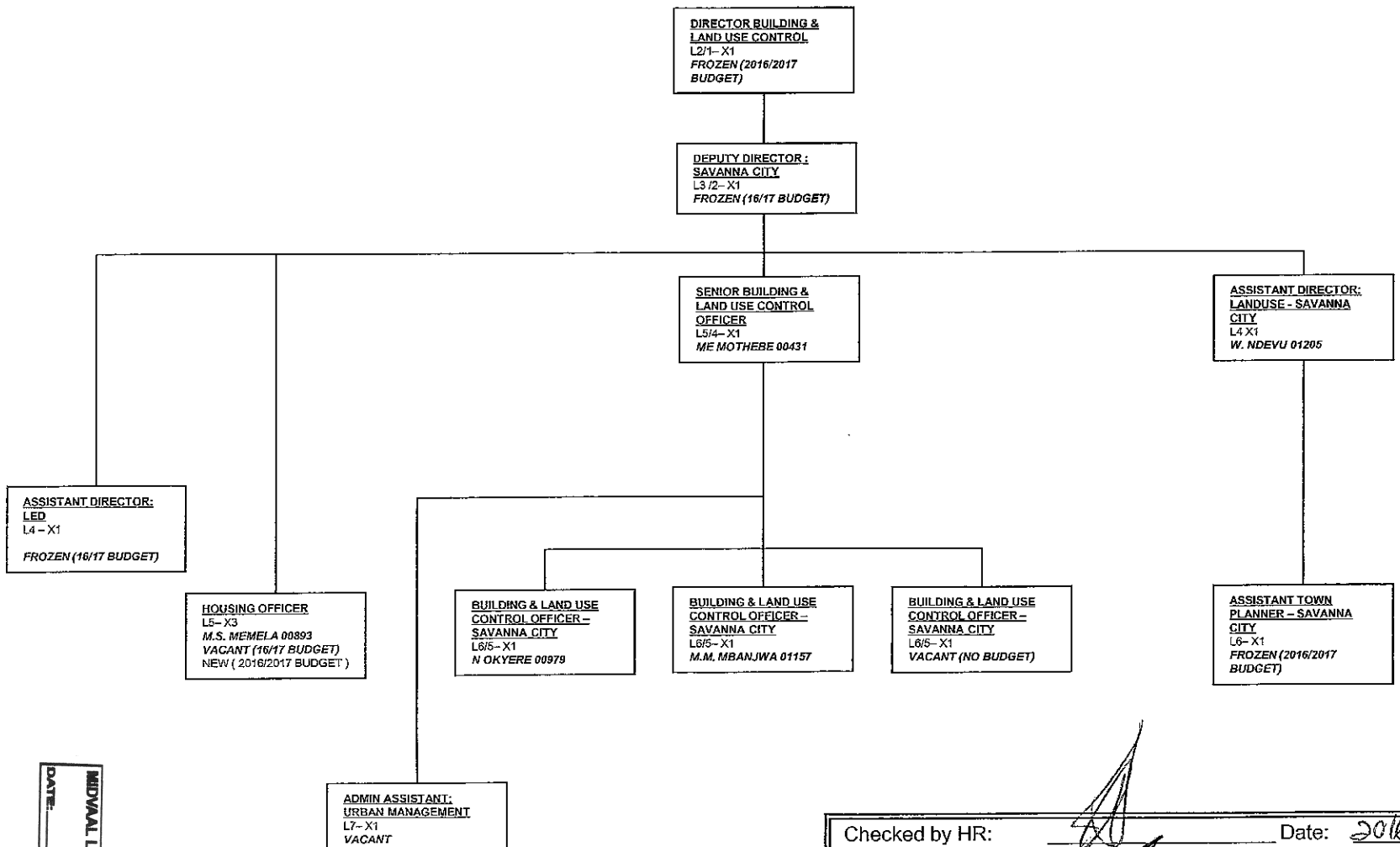
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Approved by HOD: _____ Date: 5/5/16

Approved by MM: _____ Date: 06/05/2016

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Organisational Structure – Development, Planning & Housing :
SAVANNA CITY(2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR:		Date: 2016/05/06
Approved by Finance:		Date: 5/5/16
Approved by HOD:		Date: 5/5/16
Approved by MM:		Date: 06/05/2016

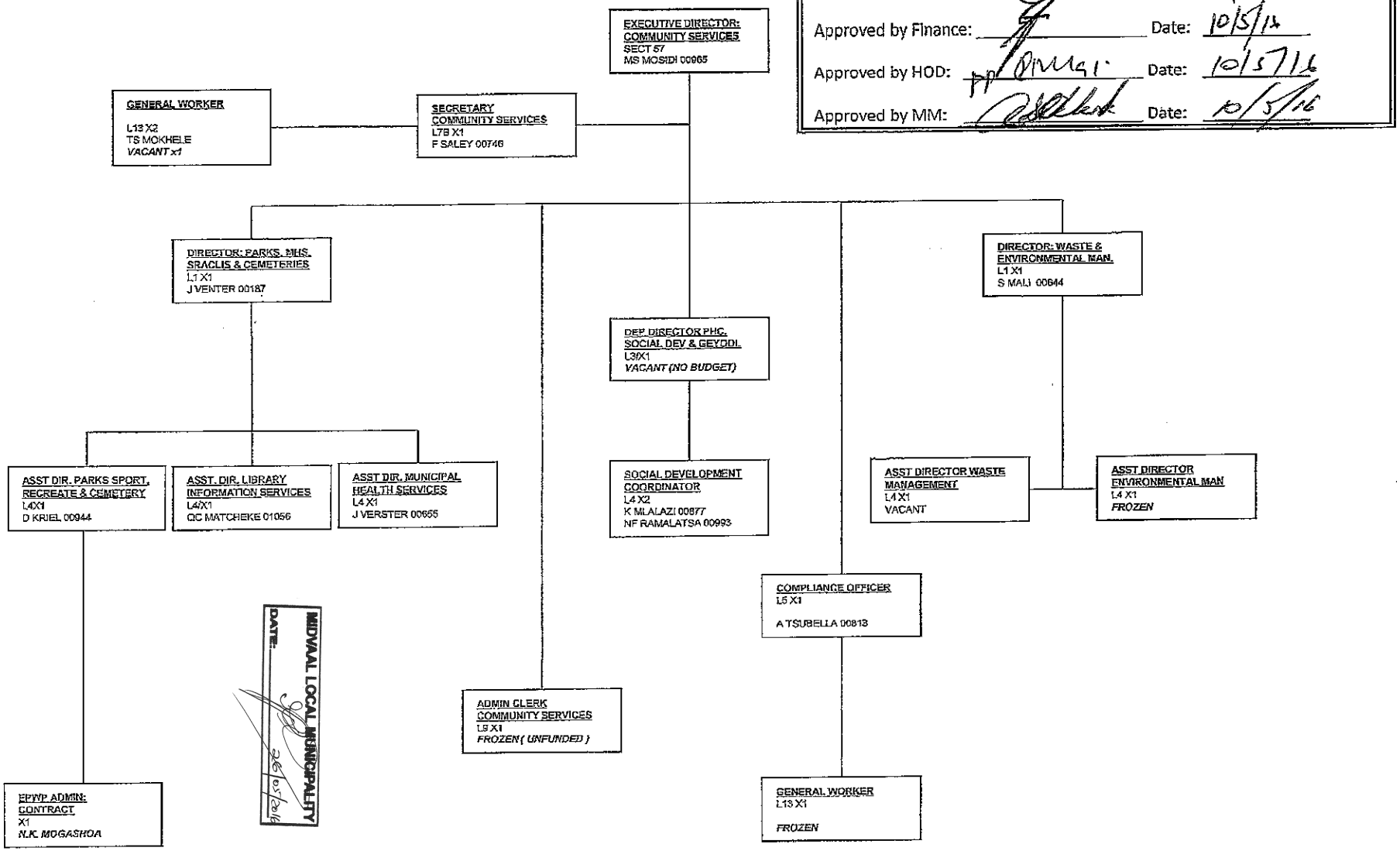
ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES (2016/2017)

Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

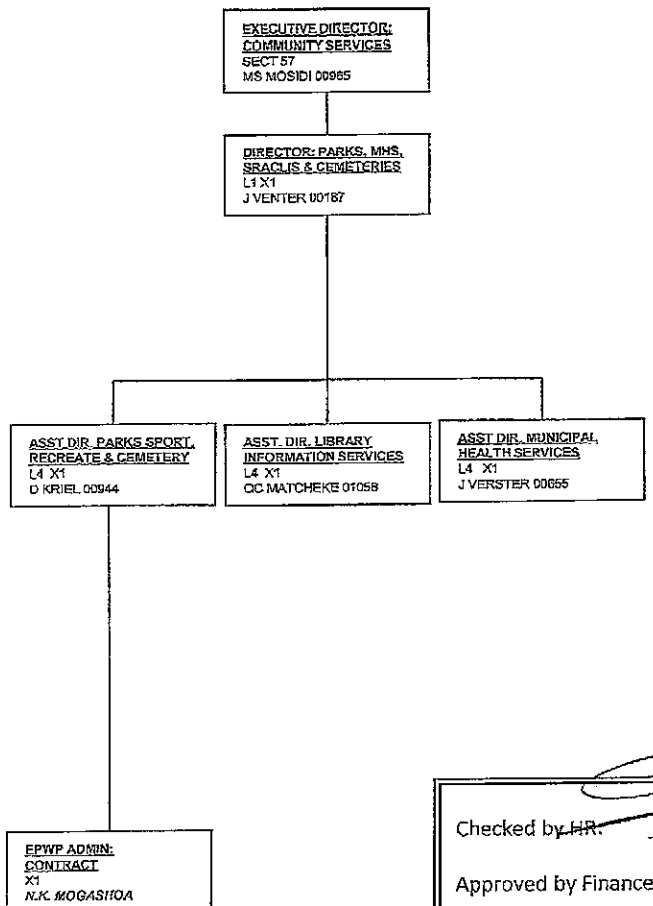
Approved by HOD: _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/5/2016

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – Parks, MHS, SRACLIS & Cemeteries



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

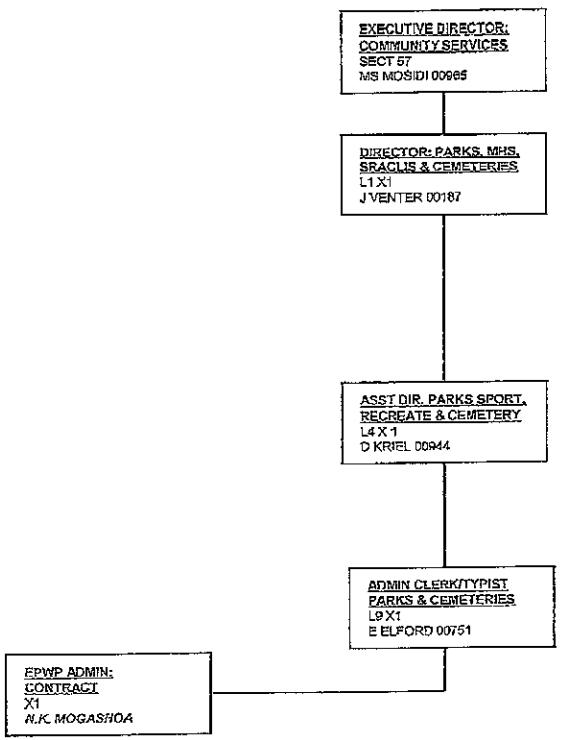
Checked by ~~HR~~: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

Approved by HOD: _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – Parks, MHS, SRACLIS & Cemeteries – Parks & Cemeteries (Cemeteries)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES
PARKS & CEMETERIES (1 OF 3) – PARKS (2016/2017)

Checked by HR: _____ Date: 10/5/2016
Approved by Finance: _____ Date: 10/5/16
Approved by HOD: pp _____ Date: 10/5/16
Approved by MM: _____ Date: 10/5/16

ASST DIR, PARKS SPORT, / RECREATE & CEMETERY
L4 X1
D KRIEL 00944

FOREMAN GRASS CUTTING & TRACTORS (TRACTORS)
L6 X1
LJ NHLAPO 28931

FOREMAN GRASS CUTTING & TRACTORS (BUSH CUTTERS)
L6 X1
K GWEBU 28894

FOREMAN GRASS CUTTING & TRACTORS (TREE CUTTING)
L6 X1
S TSELE 01053

SPORTS DEVELOPMENT OFFICER
L6 X1
JS KOEITHING 00952

SPECIAL WORKSMAN IRRIGATION
L8 X2
M MATLA 00517
VACANT X1

GENERAL WORKSMAN
L9 X1
VACANT (2016/2017)

GENERAL WORKSMAN
L9 X1
VACANT (2016/2017)

STOREMAN PARKS
L10 X1

KS RADEBE 28678

TRUCK DRIVER (CODE EC1) PARKS
L10 X2
J MOTAUNG 01123
NEW X1

TRUCK DRIVER (CODE EC1) TREE TEAM
L10 X1
MD MOLISE 00875

TRUCK DRIVER (CODE EC)
L10 X1
JM NGUBENI 00925

TRUCK DRIVER (CODE EC) TREE TEAM
L10 X1
J. TLALI 01173

TRACTOR DRIVER PARKS
L11 X 14
KJ TSUMO 28693
BD LETEBELE 01122
A KWINDA 00825
B TSHABALALA 00260
A. MATOMA 00305
L SEHANKA 00231
S KHONKOTHA 00595
F FANTISI 00484
TE MOKHASI 01067
V MAPHOSA 01105
FROZEN X 4

TRUCK DRIVER (CODE EC) TREE TEAM
L10 X2
FROZEN X2

FACILITY CARETAKER
L11 X2
C MNISI 00366
ZP TSHAWE 00186

MACHINE OPERATOR PARKS
L12 X9
LJ MADIEHE 01073
A MOFOKENG 28689
S MATJAMA 00838
EN MATOMANE 32049
PM MAZIBUKO 00824
A MABOTE 00411
VACANT X3 (NO BUDGET)

MACHINE OPERATOR PARKS
L12 X9
J MOKOETLA 32061
T SEOBI 00632
MC MLANGENI 00059
MM SEBEZA 32023
D MOTAUNG 32064
VACANT X4 (NO BUDGET)

CHAINSAW OPERATOR
L12 X2
M MAPHULANYANE 01101
J SABA 00054

CHAINSAW OPERATOR
L12 X2
VACANT X1
TS NDABA 00975

GENERAL WORKER
L13 X 2
N MAFUXWANA 01067
VACANT (2016/17)

GENERAL WORKER NURSERY
L13 X 2
VM TYESI 00871
LS. MPHUTHI 01204

GENERAL WORKER PARKS
L13 X2
PM MOTAUNG 01108
FROZEN X1

GENERAL WORKER PARKS
L13 X 2
TP MASOPA 00372
VACANT X1 (2016/2017)

GENERAL WORKER PARKS IRRIGATION
L13 X 2
A PALEQHEKA 32081
FROZEN X1

GENERAL WORKER
L13 X 2
VACANT X2 (2016/2017)

SEASONAL/ TEMPORARY TRACTOR DRIVER
X10

SEASONAL/ TEMPORARY TRUCK DRIVER
X3

SEASONAL/ TEMPORARY MACHINE OPERATOR
X50

SEASONAL/ TEMPORARY GENERAL WORKER
X50

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

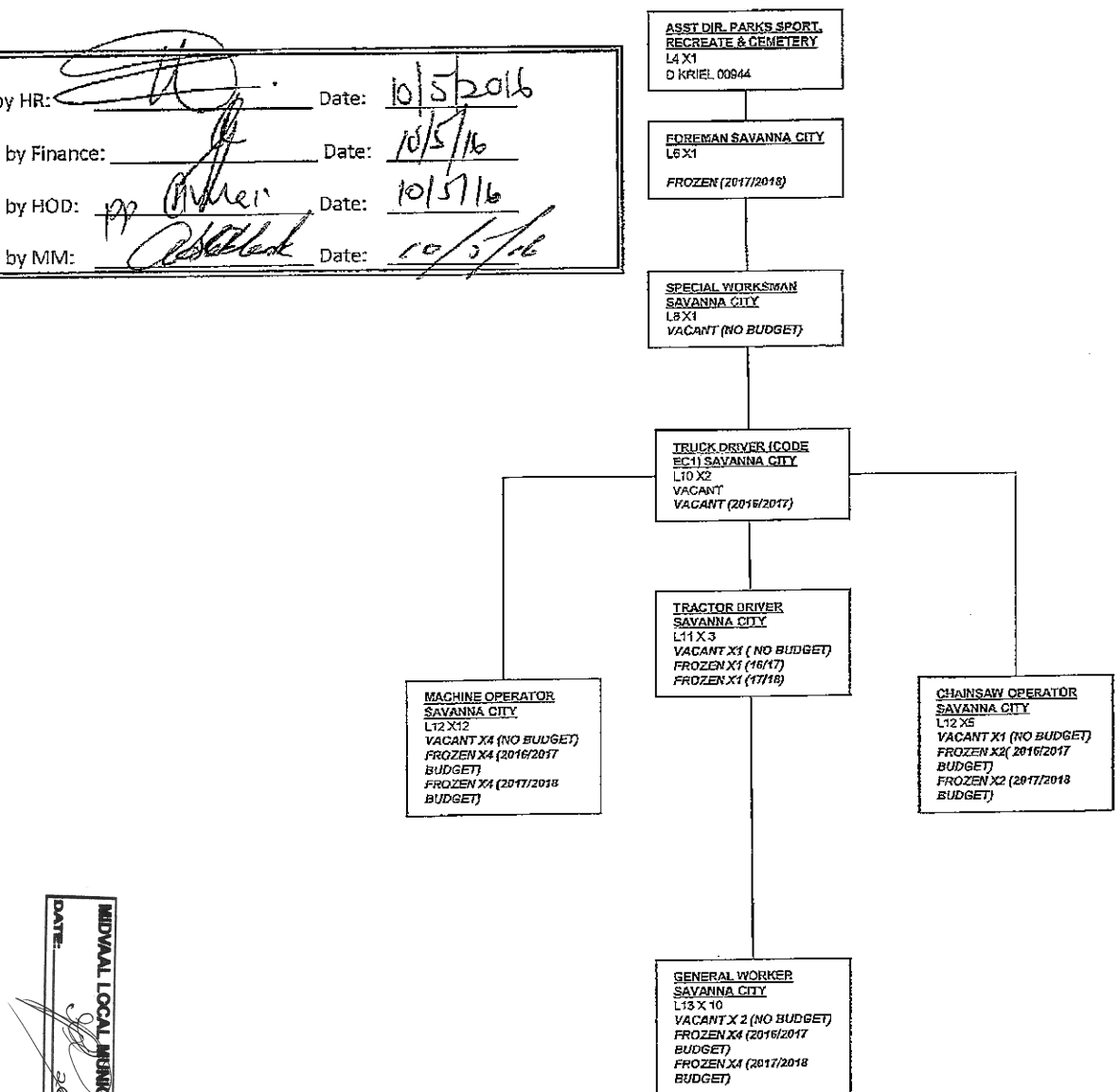
ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES
PARKS & CEMETERIES (2 OF 3) SAVANNA CITY (2016/2017)

Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

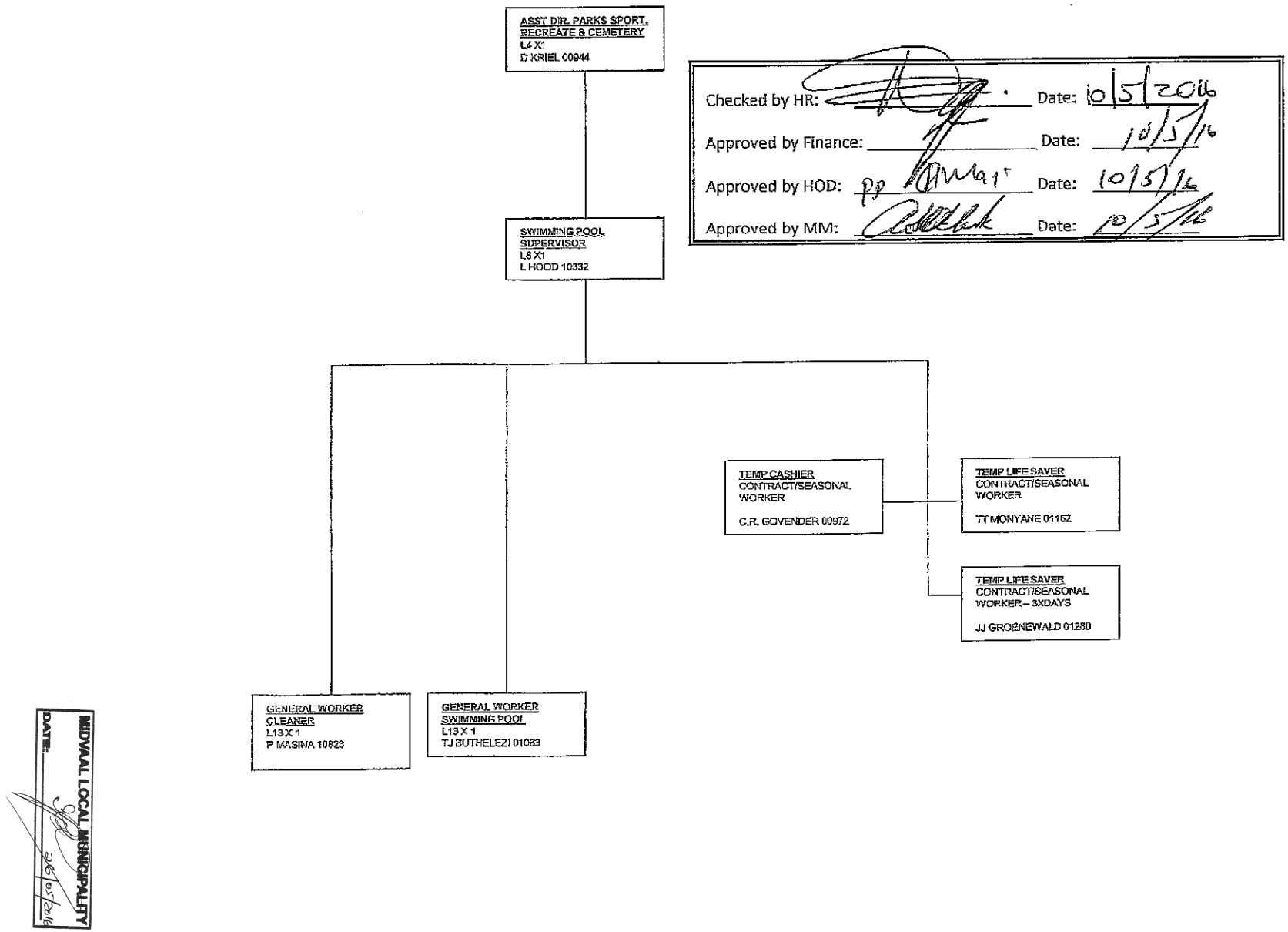
Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16



NIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES
PARKS & CEMETERIES (3 OF 3) – Parks (SWIMMING POOL) (2016/2017)



Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Parks, MHS, SRACLIS & Cemeteries – LIBRARIES (2016/2017)

Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

EXECUTIVE DIRECTOR: COMMUNITY SERVICES
SECT 57
MS MOSIDI 00965

DIRECTOR: PARKS, MHS, SRACLIS & CEMETERIES
L1 X1
J VENTER 00187

ASST. DIR. LIBRARY INFORMATION SERVICES
L4 X1
OC MATCHEKE 01056

SNR LIBRARIAN
L5 X1
FROZEN (2017/2018)

LIBRARIAN (SICELO)
L6 X1
NEW (2017/18)

LIBRARIAN LAKESIDE
L6 X1
L. TSHIKILA 01153

LIBRARIAN RANDVAAL LIBRARY
L6 X1
M FROST 00743

LIBRARIAN (MEYERTON)
L6 X1
J ZWANE 00978

LIBRARIAN (MEYERTON)
L6 X1
L RALPH 00338

LIBRARIAN HOK LIBRARY
L6 X1
VACANT

LIBRARIAN DE DEUR LIBRARY
L6 X1
M MASEKO 00528

E LEARNING FACILITATOR
L6 X1
PG NHLAPO 00529

1111

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

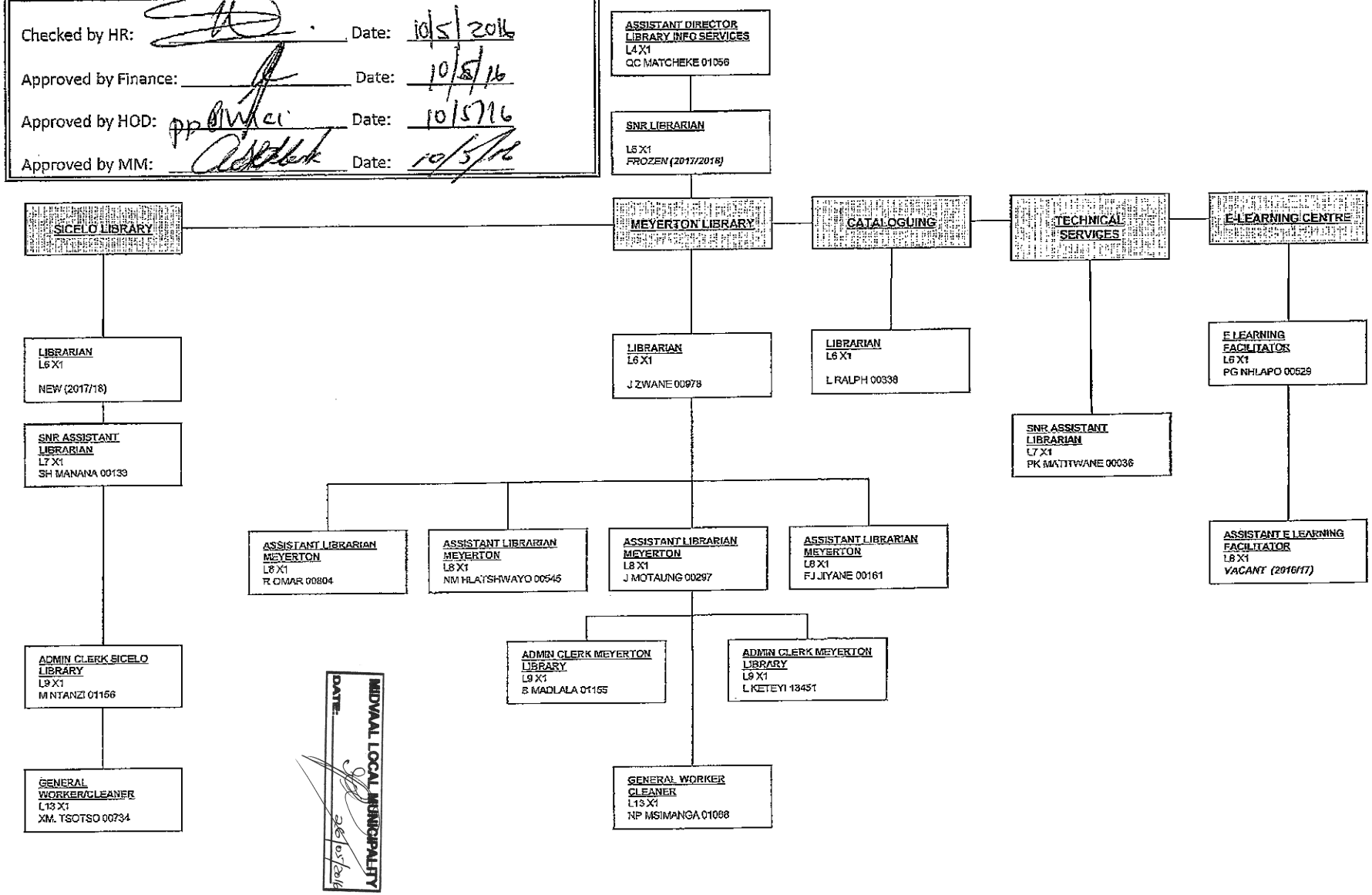
ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES
LIBRARIES (1 OF 2) (2016/2017)

Checked by HR: _____ Date: 10/5/2016

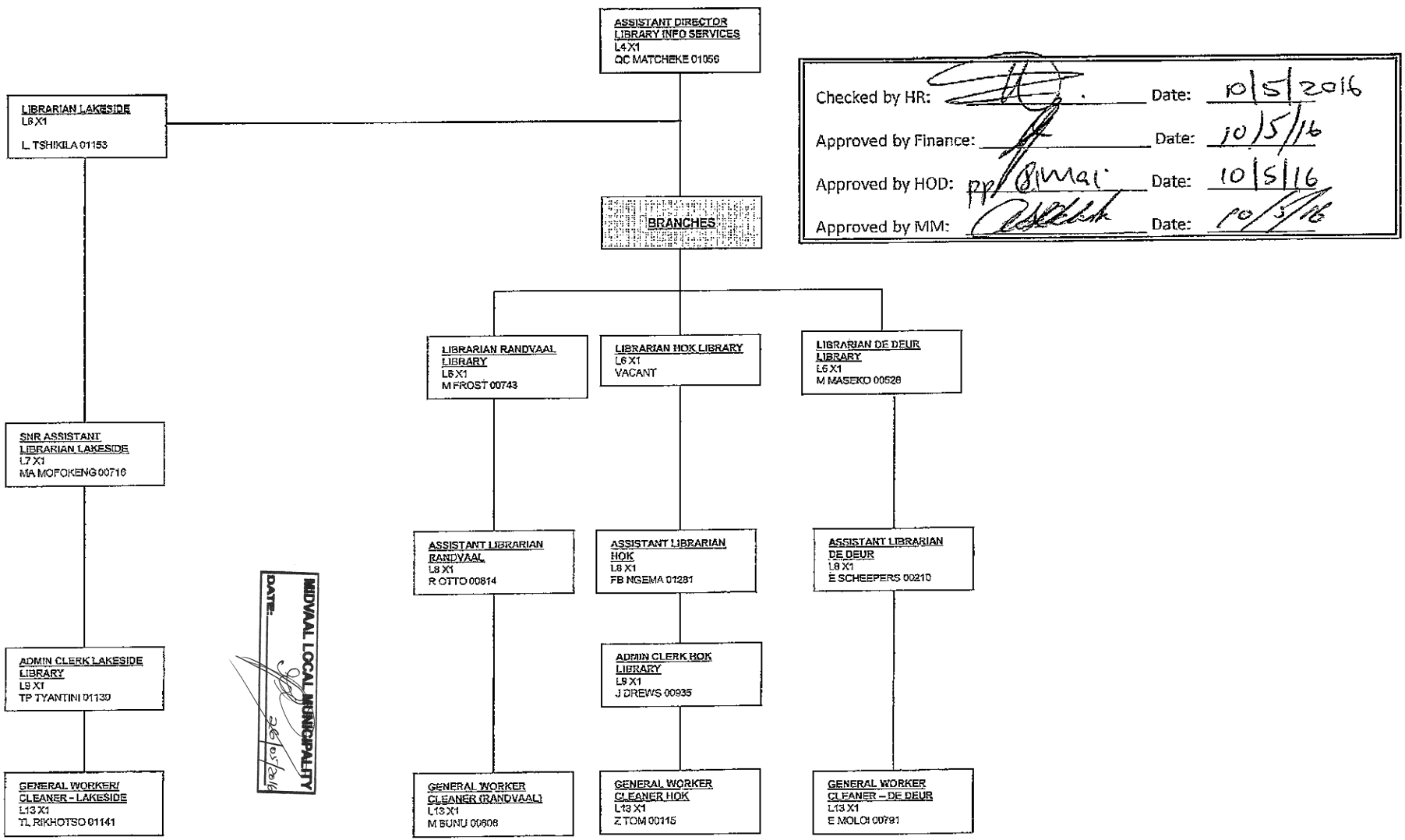
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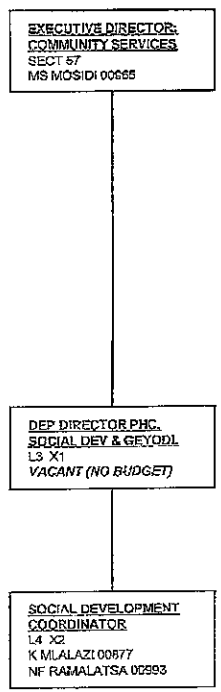
Approved by MM: _____ Date: 10/5/16



ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES
LIBRARIES (2 OF 2) (2016/2017)



ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – Social Development, PHC & GEYODI



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

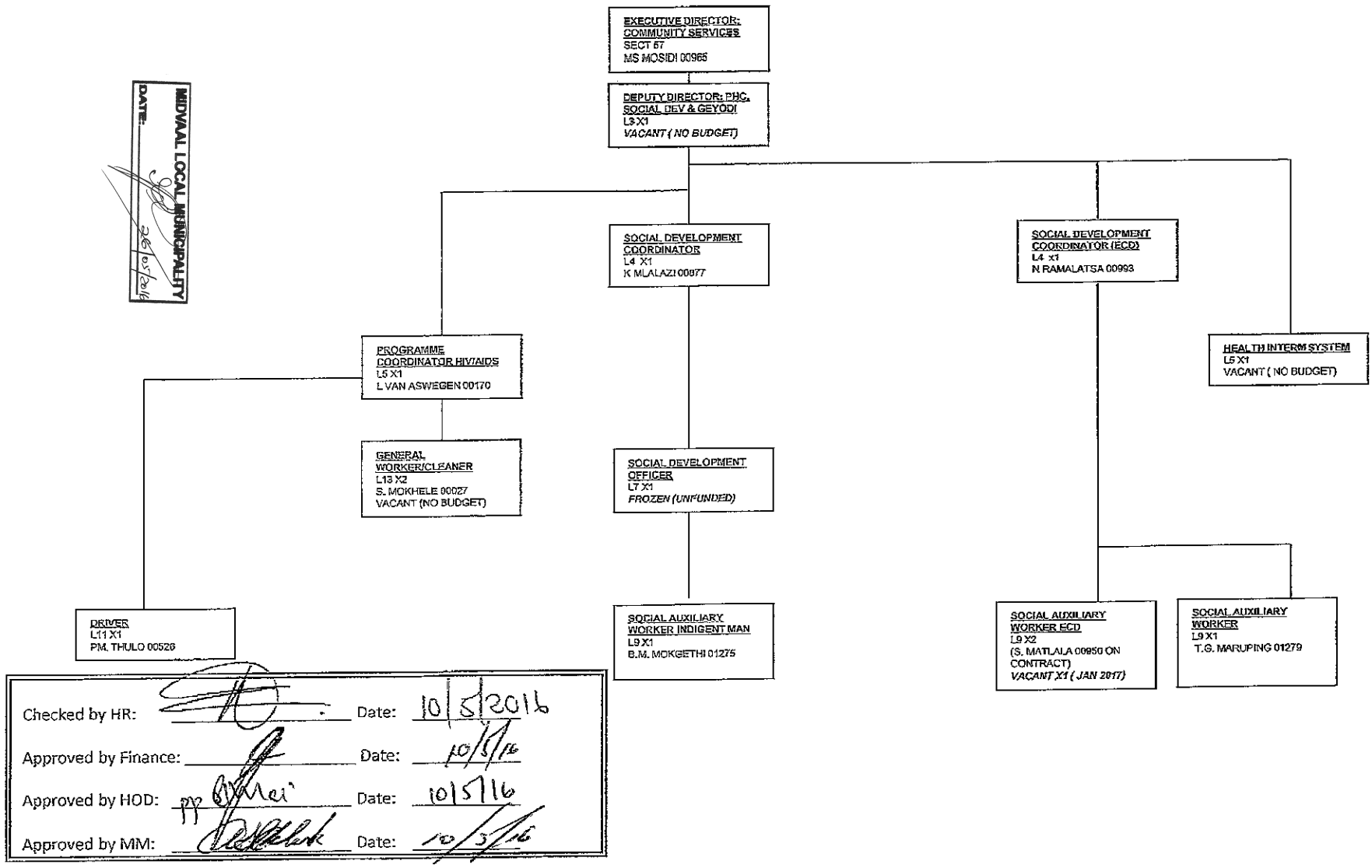
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Approved by Finance: _____ Date: 10/5/16

Approved by HOD: _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Social Development, PHC & GEYODI - SOCIAL DEVELOPMENT & GEYODI (2016/2017)



ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Social Development, PHC & GEYODI – PRIMARY HEALTH (***PROVINCIALISATION***) (2016/2017)

Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/2016

Approved by HOD: _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

CHIEF MEDICAL OFFICER (MEYERTON CLINIC)
L3 X1
N CHETTY (GDH)

DEPUTY DIRECTOR: PHC, SOCIAL DEV & GEYODI
L3 X1
VACANT (NO BUDGET)

MANAGER PRIMARY HEALTH CARE
L4 X1
VACANT

FINANCIAL/HIS OFFICER COMMUNITY SERVICES
L5 X1
VACANT (NO BUDGET)

RANDVAAL CLINIC

CHIEF PROFESSIONAL NURSE
L5 X1
FROZEN

SNR PROFESSIONAL NURSE
L7/6 X1
FROZEN

RECEPTIONIST/ADMIN CLERK
L9 X1
L MPAKA 00474

ENROLLED NURSING ASSISTANT
L9 X2
VACANT X1
FROZEN

MEYERTON CLINIC

CHIEF PROFESSIONAL NURSE
L5 X1
S MYAKA 00676

SNR PROFESSIONAL NURSE
L7/6 X3
GDH

MC NHLAPO 00518
B DE BRUIN 80107

SNR PROFESSIONAL NURSE
L7/6 X2
GDH

SNR PROFESSIONAL NURSE
L7/6 X1
GDH

RECEPTIONIST/ADMIN CLERK
L9 X1
M VILAKAZI 00363

ENROLLED/ STAFF NURSE
L9 X1
GDH

RECEPTIONIST/ADMIN CLERK
L9 X1
M MORAILANE 00584

ENROLLED/ STAFF NURSE
L9 X1
GDH

ENROLLED NURSING ASSISTANT
L9 X1
MJ MOGOTSI 00519

COMMUNITY HEALTH WORKER
L9 X1
FROZEN

GENERAL WORKER/ CLEANER
L13 X2
NJ MPUNGOSE 00177
VACANT

KOOKRUS CLINIC

CHIEF PROFESSIONAL NURSE
L6 X1
EM PRETORIUS (CTI)
13266

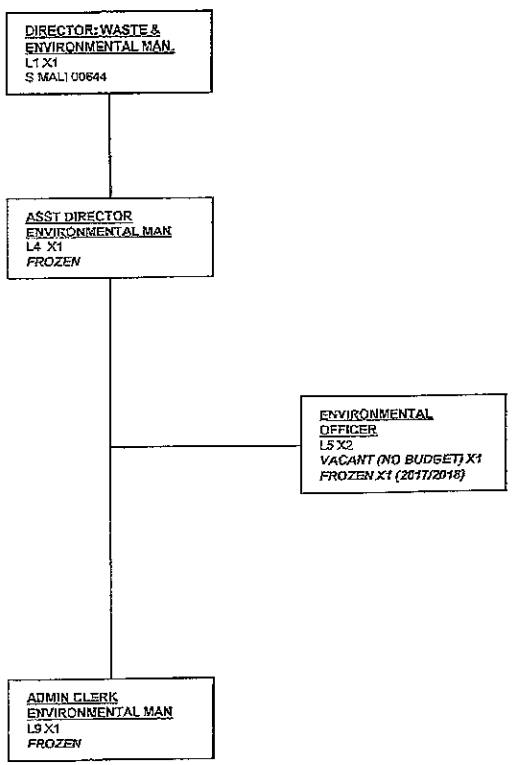
SNR PROFESSIONAL NURSE
L7/6 X1
MJ MAKHETHI 00470

RECEPTIONIST / ADMIN CLERK
L9 X1
IM MONAHENG 00299

GENERAL WORKER/ CLEANER
L13 X1
S MALIWA 00961

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – Waste & Environmental Management - ENVIRONMENTAL MANAGEMENT (2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

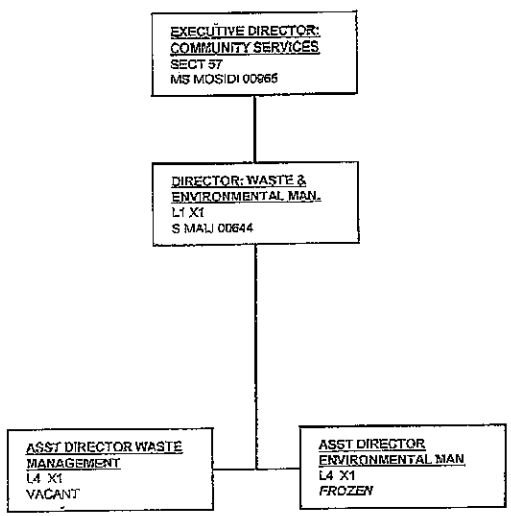
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Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES – Waste Management & Environmental Management



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

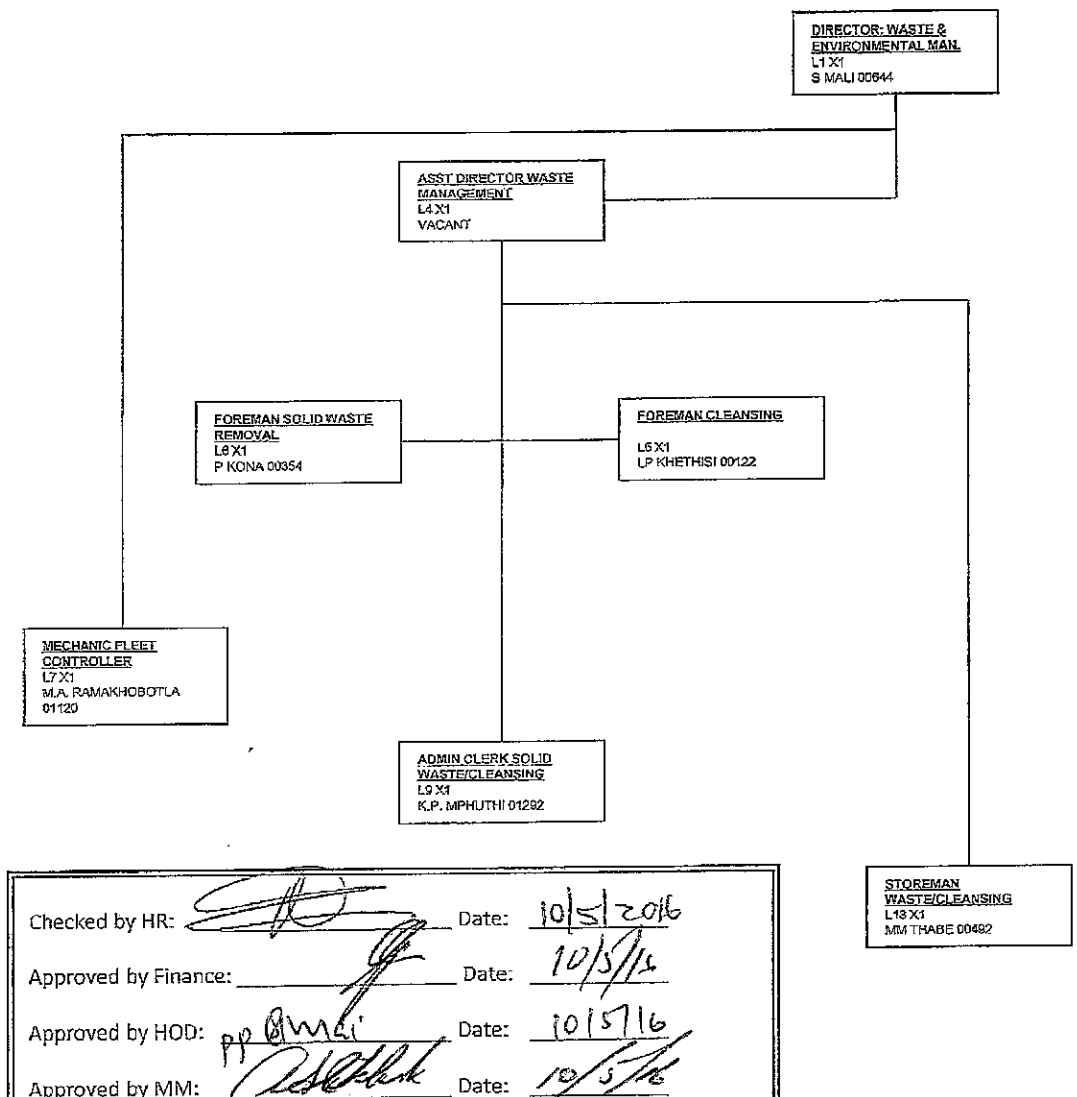
Checked by HR: _____ Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Waste & Environmental Management – WASTE MANAGEMENT (2016/2017)



Checked by HR: _____ Date: 10/5/2016

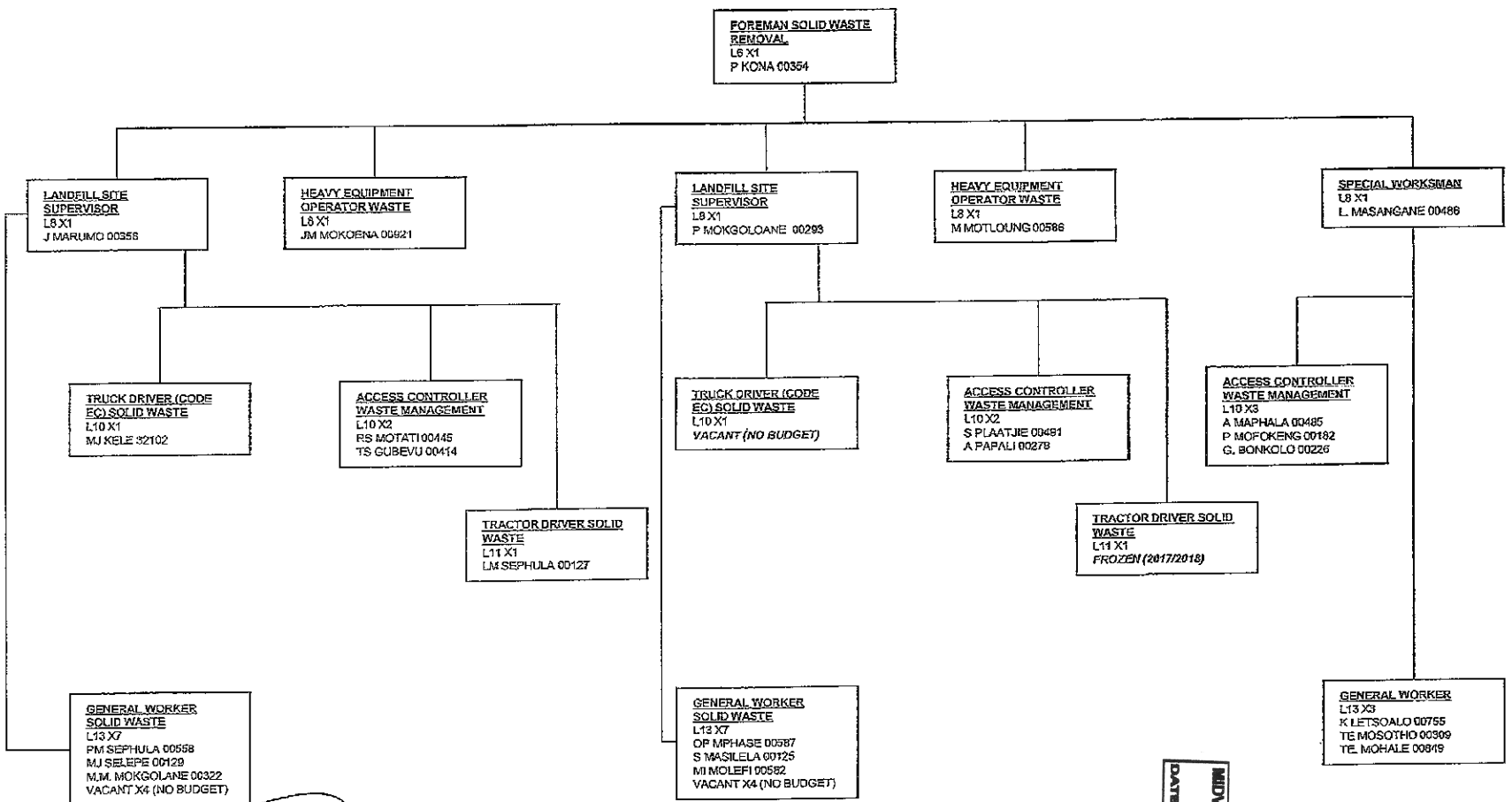
Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Waste & Environmental Management - WASTE MANAGEMENT (2016/2017)



Checked by HR: _____ Date: 10/5/2016

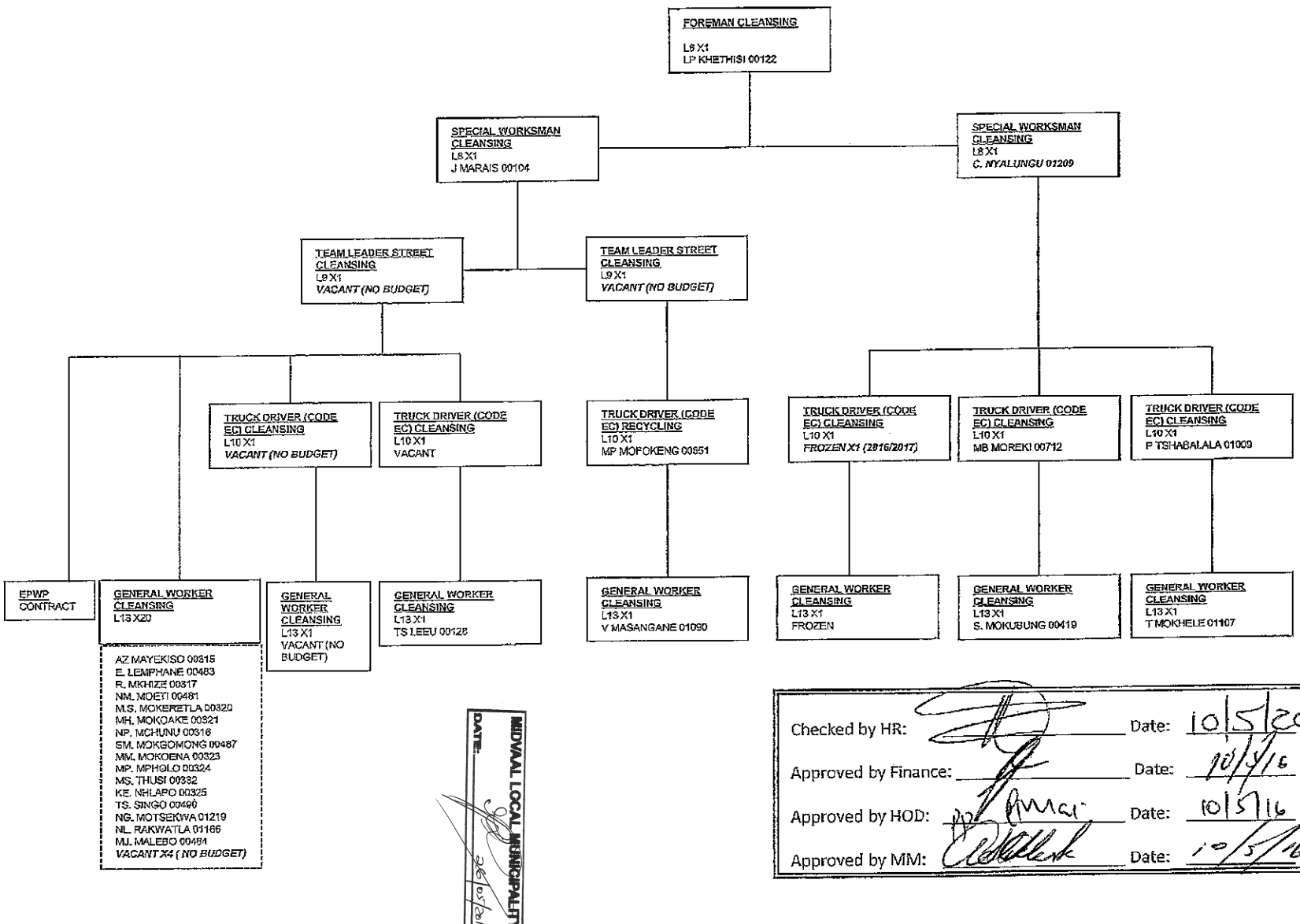
Approved by Finance: _____ Date: 10/5/16

Approved by HOD: _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Waste & Environmental Management - CLEANSING (1 OF 2) (2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

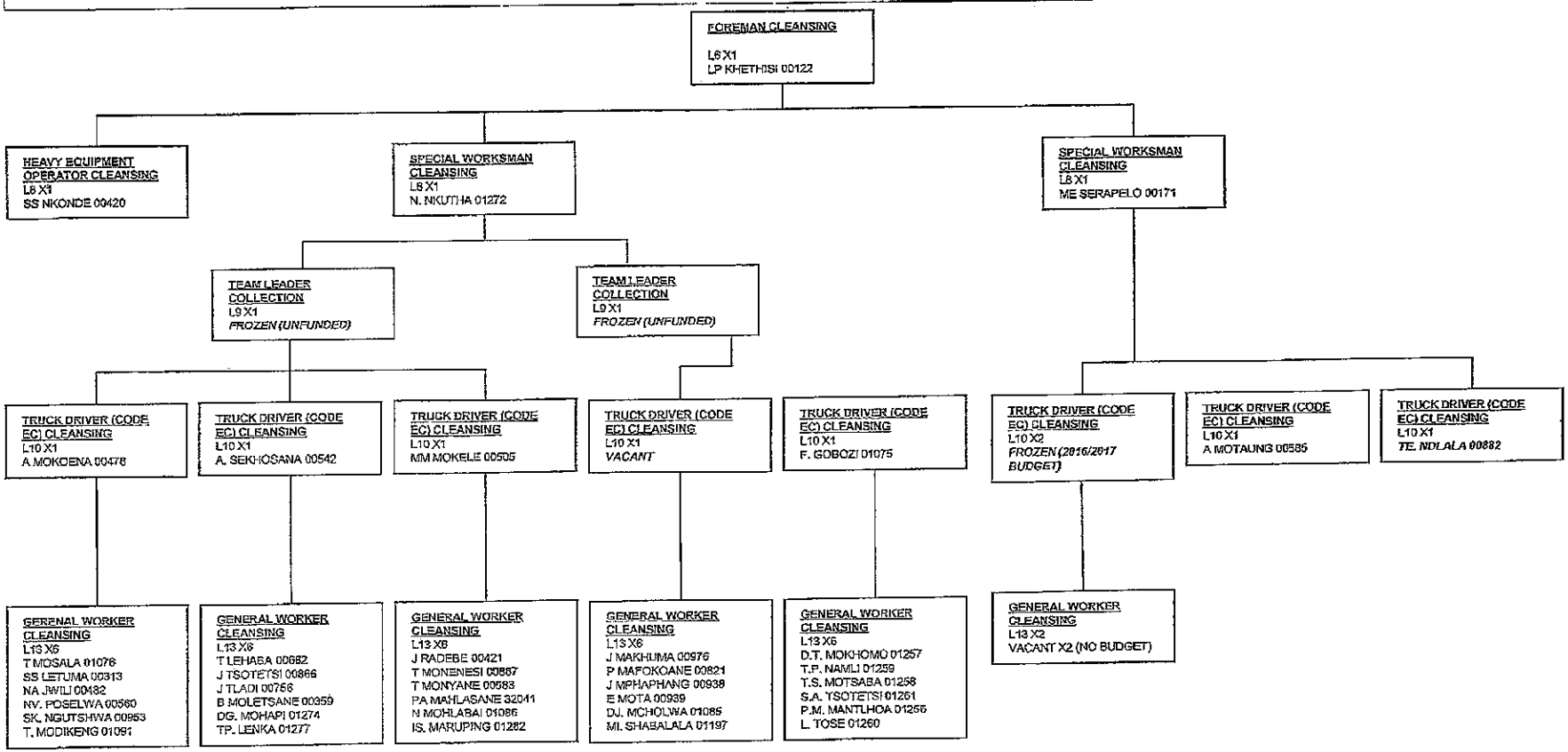
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Approved by HOD: _____ Date: 10/5/16

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ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Waste & Environmental Management - CLEANSING (2 OF 2) (2016/2017)



Checked by HR: _____ Date: 10/5/2016

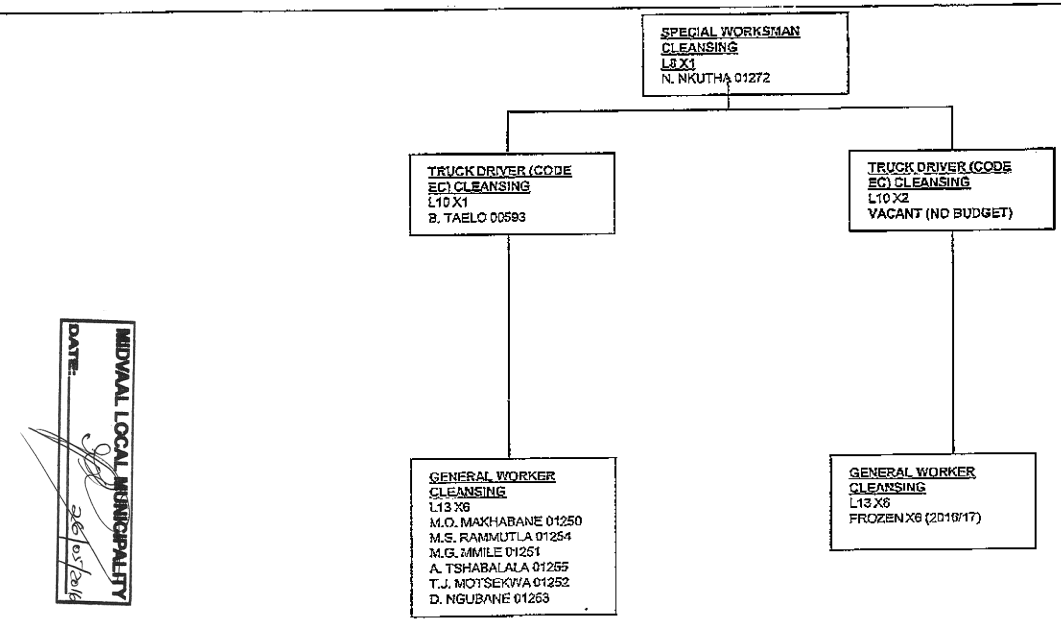
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Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Waste & Environmental Management - SAVANNA CITY (2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/16

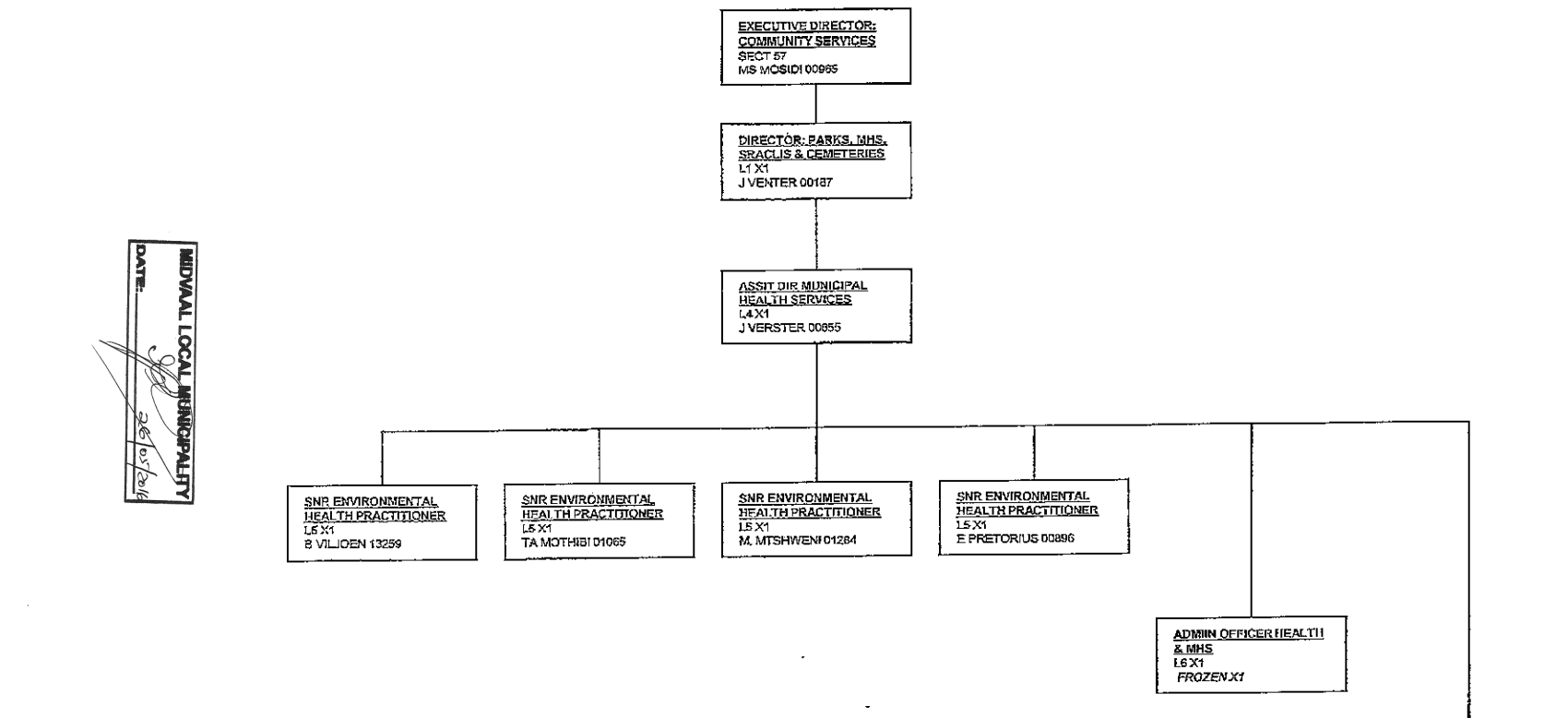
Checked by HR: M. McCallum Date: 10/5/2016

Approved by Finance: _____ Date: 10/5/16

Approved by HOD: pp _____ Date: 10/5/16

Approved by MM: _____ Date: 10/5/16

ORGANISATIONAL STRUCTURE – COMMUNITY SERVICES - Parks, MHS, SRACLIS & Cemeteries – Municipal Health Services (ENVIRONMENTAL HEALTH MANAGEMENT) (2016/2017)



MIDVAAL LOCAL MUNICIPALITY
DATE: 26/05/2016

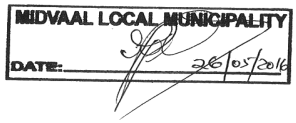
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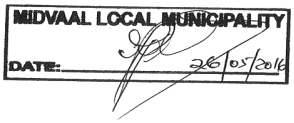
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Approved by MM: _____ Date: 10/5/16

SECTION SIX: OTHER INFORMATION

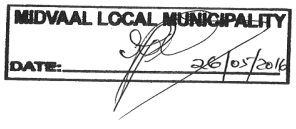


ANNEXURE "AL"



MIDVAAL LOCAL MUNICIPALITY - Schedule of Service Delivery Standards Table 64

Standard	Description	Service Level
Solid Waste Removal		
Premise based removal (Residential Frequency)		at least once a week
Premise based removal (Business Frequency)		at least thrice a week
Bulk Removal (Frequency)		at least once a week
Removal Bags provided(Yes/No)		No. (Supplied only to Low cost housing areas and informal settlements.
Garden refuse removal Included (Yes/No)		Yes.
Street Cleaning Frequency in CBD		Daily
Street Cleaning Frequency in areas excluding CBD		At least once a week
How soon are public areas cleaned after events (24hours/48hours/longer)		24hrs
Clearing of illegal dumping (24hours/48hours/longer)		48hrs and longer
Recycling or environmentally friendly practices(Yes/No)		No.
Licenced landfill site(Yes/No)		Yes.
Water Service		
Water Quality rating (Blue/Green/Brown/N0 drop)		Blue - 85.2%
Is free water available to all? (All/only to the indigent consumers)		All
Frequency of meter reading? (per month, per year)		Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		3 Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3 Months
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		
One service connection affected (number of hours)		3
Up to 5 service connection affected (number of hours)		4
Up to 20 service connection affected (number of hours)		6
Feeder pipe larger than 800mm (number of hours)		8
What is the average minimum water flow in your municipality?		± 42 Mega litres per day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes
How long does it take to replace faulty water meters? (days)		2
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		No
Electricity Service		
What is your electricity availability percentage on average per month?		82
Do your municipality have a ripple control in place that is operational? (Yes/No)		Yes
How much do you estimate is the cost saving in utilizing the ripple control system?		R80 000 / month
What is the frequency of meters being read? (per month, per year)		Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)		6 Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3 Months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)		Immediately 0-3 hours
Are accounts normally calculated on actual readings? (Yes/no)		Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes
How long does it take to replace faulty meters? (days)		1
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		Yes
How effective is the action plan in curbing line losses? (Good/Bad)		Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)		3
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)		5
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		5
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		5



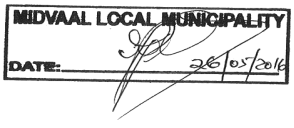
Standard	Description	Service Level
Sewerage Service		
Are your purification system effective enough to put water back in to the system after purification?		Yes
To what extend do you subsidize your indigent consumers?		100%
How long does it take to restore sewerage breakages on average		
	Severe overflow? (hours)	3
	Sewer blocked pipes: Large pipes? (Hours)	8
	Sewer blocked pipes: Small pipes? (Hours)	6
	Spillage clean-up? (hours)	3
	Replacement of manhole covers? (Hours)	48
Road Infrastructure Services		
Time taken to repair a single pothole on a major road? (Hours)		48
Time taken to repair a single pothole on a minor road? (Hours)		72
Time taken to repair a road following an open trench service crossing? (Hours)		48
Time taken to repair walkways? (Hours)		96
Property valuations		
How long does it take on average from completion to the first account being issued? (one month/three months or longer)		1 to 2 months
Do you have any special rating properties? (Yes/No)		No (only rebates apply)
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)		No change
Are the financial statement outsources? (Yes/No)		No
Are there Council adopted business process sructuing the flow and managemet of documentation feeding to Trial Balalnce?		No
How long does it take for an Tax/Invoice to be paid from the date it has been received?		15 - 30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?		Yes
Administration		
Reaction time on enquiries and requests?		Immediate - 5 days
Time to respond to a verbal customer enquiry or request? (working days)		5
Time to respond to a written customer enquiry or request? (working days)		5
Time to resolve a customer enquiry or request? (working days)		5
What percentage of calls are not answered? (5%,10% or more)		N/A
How long does it take to respond to voice mails? (hours)		N/A
Does the municipality have control over locked enquiries? (Yes/No)		N/A
Is there a reduction in the number of complaints or not? (Yes/No)		Vary from month to month
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)		1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?		Ongoing
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)		N/A
How long does it take to renew a vehicle license? (minutes)		N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)		N/A
How long does it take to de-register a vehicle? (minutes)		N/A
How long does it take to renew a drivers license? (minutes)		N/A
What is the average reaction time of the fire service to an incident? (minutes)		The reaction time since the receipt of the call till turn out is 1 min. during day time and 2 min during night time, the responding time to an incident depends on the distance from the Fire Station to the incident and is guided by the SANS 10090 which means that Meyerton 7 min. Meyerton Ext. 10 min. Daleside / Randvaal 15 min. De Deur & Ext. 18 min. Kliprevier 25 min. Walkerville 30 min. and Vaal Marina 55 min.

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Standard	Description	Service Level
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)		N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)		N/A
Economic development		
How many economic development projects does the municipality drive?		2 current projects (Bantu Bonke and Dr Deur Agro Processing) Potential projects driven by Council is the Barley farming project, Vaal Fisheries @ Mamello.
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		1 De Deur Agro-Processing Facility
What percentage of the projects have created sustainable job security?		50
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)		No
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)		No
Does the municipality have training or information sessions to inform the community? (Yes/No)		Yes
Are customers treated in a professional and humanly manner? (Yes/No)		Yes

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ANNEXURE "AM"



[FS]: MFMA CIRCULAR 82: COST CONTAINMENT MEASURES

COMPETENCY: COUNCIL

PURPOSE

To submit MFMA Circular 82 dealing with cost containment measures for information.

RECOMMENDATION

1. **That** the MFMA Circular 82 dealing with cost containment measures **BE NOTED**.

REPORT

National Treasury has issued MFMA Circular 82 dealing with cost containment measures on 30 March 2016.

The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities must implement measures to contain operational costs and eliminate all non-essential expenditure.

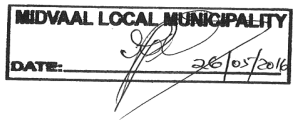
In the 2016 State of the Nation Address, cost containment measures were re-emphasised. It was highlighted that excessive and wasteful expenditure has to be reduced, and that increased action be taken to manage unnecessary expenditure. The following measures were among those announced:

- Curtailment of overseas trips;
- The submission of strong motivation to MM's, Mayors and, where necessary, oversight mechanisms at local, provincial and national spheres of Government by those requesting permission to travel either locally or abroad: i.e. their detailed report including research which argues the necessity of the trip and the benefit the country will achieve in undertaking the journey;
- The institutionalisation of further restrictions on conferences, catering, entertainment and social functions.

In reinforcing the above, the Minister of Finance also announced further cost containment measures in his budget speech on 24 February 2016, and urged Mayors of municipalities to exercise and oversee the elimination of wasteful expenditure in government. SALGA supported the call for cost containment measures to be implemented in municipalities as per the Budget Forum engagements and commitments.

Cost curtailment measures must be enforced on:

- Engagement of consultants
- Travel and subsistence
- Credit cards



- Catering costs
- Events, advertising and sponsorships
- Conferences, meetings, study tours
- Office furnishings
- Staff study, perks and suspension costs
- Accounting officers of municipalities and municipal entities are advised to ensure that all commodities and products that the National Treasury designated as transversal contracts are utilised to benefit from savings where lower prices or rates have been negotiated.
- Periodic or quarterly threat assessments against councillors and key officials should be undertaken by the appropriate authority (SAPS) and reported to the Speakers Office. Approval for security measures must be informed by such reports, if paid for from municipal funds. The use of metropolitan traffic officers for such purposes should be avoided.
- Municipal funds may not be used to fund election campaign activities, including the provision of supporting material, clothing, food, inducements to vote either as part of, or during election rallies.
- Printing of documents should carefully considered be back-to-back and use of colour printing for graphs only, while use of electronic means should be preferred.
- Review and introduce limits on municipal staff telephones and limiting private call to a reasonable amount.
- Every effort must be made to recover debt from consumers before write-off. Municipalities to avoid the excessive usage of debt collectors and improve its internal capacity for debt collection.
- Ensure synergy between municipal divisions or departments to avoid duplication of processes and efforts.
- Where possible the warranties on vehicle and computer equipment should be extended instead of procuring new ones.
- Labour saving devices should be shared to optimise the capacity utilisation of each device.
- Purchasing of newspapers and other publications for municipal employees to limited and stopped.
- Municipalities should ensure that awareness is raised with municipal staff so that a high degree of energy saving measures can be introduced, e.g. air-conditioning and lights.

The Circular is attached for information.





Cost Containment Measures

Purpose

Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of the legal framework, the elected councils and accounting officers are required to institute appropriate measures to ensure that the limited resources and public funds are appropriately utilised to ensure value for money is achieved.

The purpose of this Circular is to guide municipalities and municipal entities on cost containment measures that must be implemented in an effort to address the impact of the country's economic challenges and to promote growth, address unemployment and equality, amongst others.

Background

The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities must implement measures to contain operational costs and eliminate all non-essential expenditure.

In the 2016 State of the Nation Address, cost containment measures were re-emphasised. It was highlighted that excessive and wasteful expenditure has to be reduced, and that increased action be taken to manage unnecessary expenditure. The following measures were among those announced:

- Curtailment of overseas trips;
- The submission of strong motivation to MM's, Mayors and, where necessary, oversight mechanisms at local, provincial and national spheres of Government by those requesting permission to travel either locally or abroad: i.e. their detailed report including research which argues the necessity of the trip and the benefit the country will achieve in undertaking the journey;
- The institutionalisation of further restrictions on conferences, catering, entertainment and social functions.

In reinforcing the above, the Minister of Finance also announced further cost containment measures in his budget speech on 24 February 2016, and urged Mayors of municipalities to exercise and oversee the elimination of wasteful

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expenditure in government. SALGA supported the call for cost containment measures to be implemented in municipalities as per the Budget Forum engagements and commitments.

Municipalities must make clear and quantified commitments in this regard when tabling their upcoming budgets, and to reference these commitments when submitting budget documentation to the National and Provincial Treasuries, as required by the MFMA.

Annexure A of this circular presents cost containment measures that accounting officers and chief finance officers must consider in order to contain operational costs and eliminate non-essential expenditure. In addition, municipalities are advised to refer to MFMA Budget Circular No. 70 and other relevant Circulars on the elimination of non-priority spending (http://mfma.treasury.gov.za/Circulars/Pages/default.aspx).

Enforcement of cost containment measures

SALGA recently expressed concern over the lack of enforcement of such measures and municipal councils are herewith reminded of Section 171(1) of the MFMA whereby the accounting officer of a municipality commits an act of financial misconduct if that accounting officer deliberately or negligently contravenes a provision of the Act, or fails to comply with a duty imposed by the Act on the accounting officer of the municipality.

Failure to fulfill the duty outlined in section 62(1) (a) of the MFMA may result in the accounting officer committing an act of financial misconduct and that disciplinary or criminal proceedings are instituted against any official who has allegedly committed an act of financial misconduct or an offence in terms of chapter 15. The accounting officer also has a duty to ensure that unauthorised, irregular or fruitless and wasteful expenditure and other losses are prevented.

In addition, section 167 of the MFMA provides that a municipality may only remunerate its office bearers within the parameters set out in that section. In particular, sub-section 167(2) provides that any benefit paid that is outside the parameters set out in subsection (1) is irregular expenditure and must be recovered from the political office-bearer concerned.

Details of precisely what a municipality may pay or remunerate its political office bearers are set out in the Notices issued in terms of the Political Office Bearers Act by the Minister of Cooperative Governance and Traditional Affairs.

Municipalities are reminded that the National Treasury will soon be conducting municipal budget benchmark engagements with non-delegated municipalities during which all municipal budgets will be assessed against the cost containment measures outlined in this Circular. Provincial Treasuries will be conducting similar engagements and budget assessments with delegated municipalities.

Consideration has been given to the lack of enforcement measures and therefore it is envisaged that regulations will be issued to align these measures with financial misconduct regulations. Disclosure of cost containment measures applied by the municipality and entity must be included in the Municipal Budget and Annual Report.

Measures implemented and regular reports must be submitted to the Municipal Public Accounts Committee for review and recommendations to Council on additional measures to be taken.

The contents of this Circular has been shared with the office of the Auditor-General for their application, scrutiny and assessment.



Conclusion

It is important that the accounting officer ensures that the content of this Circular is brought to the attention of the Municipal Council and all other relevant officials within municipalities and municipal entities. It is recommended that:

- Municipalities adopt this Circular together with their annual budgets;
- Municipalities are advised to review other finance related policies to ensure consistency with this Circular;
- Municipalities implement the circular by creating the appropriate oversight mechanisms to monitor cost containment measures;
- Implementation of such measures will assist in ensuring that the provisions of sections 62 and 167 of the MFMA are complied with to ensure that reasonable steps are taken for public resources to be used effectively, efficiently, economically and in the best interests of the local community.

Any queries relating to municipalities preparation of municipal budgets in line with the cost containment measures should be directed to the respective National or Provincial Treasury official responsible for monitoring the municipality's budget. The names of these officials can be obtained from MFMA Circular 79 and / or other related MFMA Circulars. This Circular must be tabled before the municipal council for adoption together with the 2016/17 MTREF budget.

Issued on behalf of:

Malijeng Ngqaleni	Kenneth Brown	Jayce Nair
Intergovernmental Relations	Chief Procurement Officer	Acting Accountant-General

Contact

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TV PILLAY
CHIEF DIRECTOR: MFMA IMPLEMENTATION
30 MARCH 2016

Annexure A – Cost Containment Measures

Cabinet resolved, on 23 October 2013 that cost containment measures must be implemented to eliminate wasteful expenditure, reprioritise spending and ensure savings on the following focus areas among others; engagement of consultants, travel and subsistence costs, issuing of credit cards, accommodation costs, office furnishing costs, advertising or sponsorship costs, catering and events related costs.

It is prudent that Municipalities consider consultation with its employees and through public participation to obtain input and consideration from affected stakeholders such as communities, ratepayers, businesses, and so on which may prove to be beneficial when facilitating the implementation of cost containment policies and actions.

Municipalities are advised to ensure appropriate monitoring and reporting on such cost saving measures is instituted for ease of reporting to management and council on progress on a regular basis. The internal audit unit of municipalities must be copied with such reports.

1. Engagement of Consultants

- Accounting Officers must only contract with consultants after a gap analysis report has confirmed that the municipality does not have the requisite skills or resources in its permanent employment to perform the services required.
- Evidence of acute planning of the project must be visible to all relevant persons including the administration and political oversight mechanisms in place at the municipality.
- Consultants, including construction and infrastructure related services, must only be remunerated at the rates equal to or below those:
 - determined in the “Guidelines on fees for audits done on behalf of the Auditor-General South Africa”, issued by the South African Institute of Chartered Accountants (SAICA);
 - set out in the “Guide on Hourly Fee Rates for Consultants”, by the Department of Public Service and Administration (DPSA); or
 - Prescribed by the body regulating the profession of the consultant.
- Ensure an exacting “specification” of the work to be accomplished accompanies the tender and is used as a monitoring tool, are appropriately recorded and monitored.
- Ensure that contracts for consultants include retention and penalty clauses for poor performance and in this regard against the above specification, accounting officers must invoke such clauses, where deemed necessary.
- It is mandatory that accounting officers of municipalities and municipal entities conclude on the best “value for money”, i.e. matching fees against quality and against benchmarked practices.
- Accounting officers of municipalities and municipal entities must appoint consultants on a time and cost basis with specific start and end dates.
- Travel and subsistence costs for the appointment of consultants must be in accordance with the travel policy of government and the contract price specifies all travel & subsistence costs.

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- If travel and subsistence costs for appointed consultants are exclusive of the contract, the costs must be in accordance with the following provisions:
 a) Hotel accommodation may not exceed the amount mentioned in this Circular;
 b) Only economy class air tickets may be purchased for flights;
 c) Only group B vehicles or lower may be hired for engagements, as mentioned in this Circular;
 d) Kilometres claimed for the use of private vehicles may not exceed the rates approved by the National Department of Transport, as updated from time to time.
- Municipalities are urged to develop consultancy reduction plans.
- Undertake all engagements of consultants in accordance with the SCM Regulations and the municipality's SCM policy.

2. Travel and subsistence

The National Treasury, on behalf of all three spheres of government, has negotiated improved upfront discounts for flights as well as discounted accommodation rates. Therefore municipalities and municipal entities are requested to utilise these agreements to assist in their respective cost containment measures, unless they can negotiate lower air travel rates or utilise other service providers that offer lower rates.

Net and Non-Commissionable Rates
All rates offered to Government as of 1 April 2016 will be net and non-commissionable. This will include the informal accommodation market e.g. Guest Houses and Bed & Breakfast establishments.

Rebates, Overrides, Volume based income
In the spirit of transparency, the OCPO is taking a firm position on rebates, overrides or any volume driven target incentives being paid by suppliers to Travel Management Company (TMC). As of 1 April 2016 these payments and the practice of overrides is to discontinue for Government business.

2.1 National Travel Policy

The Treasury will implement a Government Travel Policy as of 1 April 2016. This will be available on the OCPO's website:
(http://ocpo.treasury.gov.za/Buyers_Area/Legislation/Pages/default.aspx)

2.2 Air Travel

- National Treasury has negotiated with the two "Full Service Carriers", i.e. SAA and BA for discounted rates for government officials for domestic air travel. (These rates are not applicable for International Air Travel.).
- For SAA, the discounts range from 5% (L class) up to 30% (Y Class) for Economy Class tickets; and 10% (D Class) up to 26% (C Class) for Business Class tickets. Please note that business class is not encouraged, however where a single flight exceed 5 hours, consideration may be applied.

- For BA the discounts range from 10% (O, Q class) up to 25% (Y Class) for Economy Class tickets; and 20% (J Class) for Business Class tickets. Please note that business class is not encouraged, however where a single flight exceed 5 hours, consideration may be applied.
- Treasury will be entering into a short-term Corporate Agreement from 1 April 2016 to 30 September 2016 in the interim, where after the agreements will be reviewed with a view of longer term applicability.
- The premise of Best Fare on the Day will be implemented making full use of the negotiated Government Corporate Agreements with SAA and BA Comair. Quotations are to be obtained from at least SAA and BA Comair before issue. Other Low Cost Carriers may also be requested for quotations. Please note that all discounted rates are subject to class availability.
- Corporate agreements with SAA and BA/Comair will be made available to TMCs that are currently contracted to Government. Should the municipal TMC have not been contacted by the full service carrier representative, they are to inform National Treasury with the agents name; physical address, contact name, email address and IATA number. Upon receipt of the information, the representatives of the full service carriers will ensure that the TMC is given access to the deal code. The TMC must have an authenticated IATA number.
- Accounting officers of municipalities and municipal entities are advised to include a clause in their respective documents that travel agencies are only permitted to make booking arrangements on behalf of municipalities and municipal entities in line with this Circular. Current arrangements need to be updated and amended to reflect these changes.
- Disabled persons can be accommodated in economy class, however, in extremely exceptional and rare cases an Accounting Officer may approve, with evidence, other than economy class air travel.

2.3 Domestic Hotel Accommodation

National Treasury has negotiated maximum allowable rates with four hotel groups. A non-exclusive MOU is being entered into with the hotels over a period of six months from 1 April to 30 September 2016 while National Treasury prepares for an open bid process. The hotels are as follows, Premier Group, Protea Hotels, City Lodge and Tsogo Sun. The instruction to travel agents must be to obtain quotes from each of the four hotels; however it is not necessarily limited to them as accommodation depends on availability, locality and rates, which could be lower. Competition and cost effectiveness must remain a key principle.



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Table 1: Rates set for Domestic Hotel Accommodation

Accommodation Grid			
Voucher Includes	**BAND 1**	**BAND 2**	**BAND 3**
	Room Only Tourism Levy VAT	Bed & Breakfast Tourism Levy VAT	Dinner, Bed and Breakfast Tourism Levy VAT 2 x soft Drink at Dinner
Graded Hotel	**BAND 1**	**BAND 2**	**BAND 3**
1 Star property	R580.00	R710.00	R810.00
2 Star property	R650.00	R800.00	R925.00
3 Star property	R1,100.00	R1,200.00	R1,400.00
4 Star property	R1,250.00	R1,350.00	R1,550.00
5 Star property	R2,100.00	R2,200.00	R2,500.00
Bed & Breakfast or Guest house	**BAND 1**	**BAND 2**	**BAND 3**
1 Star property	-	R180.00	R270.00
2 Star property	-	R250.00	R350.00
3 Star property	-	R400.00	R520.00
4 Star property	-	R600.00	R750.00
5 Star property	-	R800.00	R975.00
S&T Allowance	**BAND 1**	**BAND 2**	**BAND 3**
Breakfast	R120.00	-	-
Lunch	R120.00	R120.00	-
Dinner	R150.00	R150.00	-
Total as per TP	R390.00	R270.00	-
S&T Claims accepted based on Travel Policy, detail include Parking, Laundry and Wi Fi Important Note: All other costs incurred are for the individuals account. Note: Consideration should be given to include such a table in policies.			

- Accounting officers must ensure that overnight accommodation is limited to instances where the distance travelled by road by the employee exceeds 500 kilometres to and from the destination (return journey).

2.4 Vehicle Hire

- Municipalities are encouraged to continue considering their own fleet first, where viable, prior to hiring of vehicles;
- Notwithstanding the provisions above, all employees must make use of shuttle services if the cost of such a service is below the cost of hiring a vehicle.
- Accounting officers must also consider making use of shuttle services if the cost of kilometres claimable by the employee and the cost of parking are higher than the shuttle services.
- Ensure the hiring of vehicles from a category below Group B or an equivalent class. Accounting officers may permit employees to accept up-graded group of

hired vehicles if such an up-grade is offered for free or at a lower charge than Group B.

- Vehicle travel claims by employees of municipalities and municipal entities must be restricted to the actual distance travelled in excess of the normal distance from the employee's residence to his or her place of work or as may be negotiated using a motor vehicle allowance scheme.



3 Credit Cards

The use of credit and debit cards was addressed in an earlier MFMA Circular.

A bank, or any other institution, may not issue credit cards or debit cards linked to a bank account of a municipality or a municipal entity to any councillors, entity board members, municipal or entity officials or any other person. The issuing and use of such cards be it for official purposes:

- contravenes section 11 and 85 of the MFMA as there is no way of ensuring that all purchases made on the card are in accordance with the items listed in the sections or as prescribed;
- contravenes section 167 of the MFMA which provides that any bursary, loan, advance or other benefit paid to a municipal councillor otherwise than in accordance with the provisions of the Remuneration of Public Office Bearers Act constitutes irregular expenditure;
- contravening section 15 of the MFMA by incurring expenditure not authorised in an approved budget;
- non-compliance with section 164 of the MFMA which provides that no municipality or municipal entity may make loans to councillors or officials of the municipality, directors or officials of the entity or members of the public;
- non-compliance with the supply chain management regulations; and
- undermines efforts to safeguard municipal funds, combat fraud and corruption, as well as other irregular practices.

While the use of petrol cards or garage cards for municipal vehicles is permitted, it must be utilised in accordance with an appropriate policy and related procedures to avoid misuse thereof. Cost containment measures should be applied in managing and planning trips.

Where officials or councillors incur expenses in relation to official municipal activities, they should use their personal credit cards or cash, and request reimbursement from the municipality in accordance with the relevant municipal policy and processes. Alternatively, the municipality should make arrangements with the service provider that the expenditure be settled directly by the municipality.

4 Catering costs

- Do not incur catering expenses for any meetings where only municipal officials are in attendance. Notwithstanding the above, the accounting officer may incur catering expenses for the following, provided that such lasts for five (5) continuous hours or more:
 a) The hosting of conferences, workshops, courses, forums, recruitment interviews, training courses, hearings;

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b) Meetings related to commissions or committees of inquiry; or
c) Meetings hosted by the board of directors of municipal entities, including governance committee meetings.

- Ensure that entertainment allowances of qualifying officials do not exceed two thousand rand (R2 000) per person per financial year. The National Treasury may periodically review this amount.
- Do not incur expenses on alcoholic beverages.
- Ensure that team building and social functions, including year-end functions, are not financed from the municipal budgets or by any suppliers or sponsors.
- Notwithstanding the above, accounting officers may incur no more than the petty cash allocation or limitations on expenditure from their respective budgets to host farewell functions to employees who are either:
 (a) proceeding on retirement due to ill health; or
 (b) proceeding on retirement after reaching the qualifying age limit of a minimum of ten (10) or more years working for the public service.
- Accounting officers and accounting authorities may **not** host farewell functions for employees who have:
 (a) been dismissed;
 (b) elected to resign or leave by accepting severance packages; or
 (c) Approached the end of their contractual term.

5 Events, advertising and sponsorships

- Eliminate wasteful expenditure on events, advertising in magazines, television, newspapers etc. where the municipality can use other cost effective means such as websites to market the institution or properly publicise the matters or events under consideration.
- Memorabilia, gifts and other novelties should be of token value only and should only be offered by municipalities and municipal entities in order to acknowledge support or a visit or attendance by a dignitary in connection with a benefit to the local community; to reciprocate the giving of a similar token gift by another organisation; or similar but in all cases there must be an identifiable benefit to the community.
- Limit or stop all unnecessary expenditure on matters such as printing of shirts, hosting of sporting events, festivals and other associated events, cruises, lavish functions, and extraordinary costs associated with visits of dignitaries or induction of new councillors.

6 Conferences, meetings, study tours, etc.

- Employees of municipalities and municipal entities may attend conferences hosted by professional bodies or non-governmental institutions (external conferences) held within the borders of South Africa provided that expenses related to their attendance do not exceed two thousand five hundred rand (R2 500) per person per day. The number of municipal officials attending such conferences and workshops must be limited, see below. The National Treasury may periodically review this amount.

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- Employees must make every effort to take advantage of early registration discounts by seeking the required approvals to attend well in advance of the conference as it relates to their area of work. No late registration is acceptable.
- Conferences abroad must be limited to its ultimate minimum or none at all.
- Utilise municipal and/or provincial office facilities for conferences, meetings, strategic planning sessions etc. where an appropriate venue exists within the municipal jurisdiction.
- Limit or stop overseas trips and the delegations going on such trips unless a tangible and clear benefit to the local community and performance of essential service provision can be established beforehand.
- The number of employees travelling to conferences or meetings on official duty for the same matter is limited to three (3) employees, unless otherwise approved in advance by the relevant accounting officer, having due regard to the cost containment measures.
- Similar to the above, the number of employees travelling by air to other centres to attend an official engagement on the same matter is also limited to three (3) employees, unless otherwise approved in advance by the relevant accounting officer, having due regard to the cost containment measures.

7 Office furnishing

- Municipalities should exercise due precaution in refurbishing offices, purchasing equipment, etc. especially when new persons are elected or appointed. Use of existing facilities and equipment is encouraged.
- Office furnishing, when required, should be contained to minimal costs, avoiding elaborate and expensive furniture or equipment.

8 Staff study, perks and suspension costs

- Training attended by employees and councillors of municipalities and municipal entities may only be attended at pre-approved service providers to ensure sufficient quality of training and obtain value for money.
- Expenditure associated with overseas study tours by councillors or officials must be reduced and preferably stopped.
- Encourage staff to take time off to make up for overtime worked.
- Planned overtime must be submitted to management for consideration on a monthly basis.
- Unplanned overtime worked must be motivated and approved by management.
- Costs associated with long-standing staff suspensions and legal costs associated with not following due processes when suspending and dismissing staff must be eliminated.
- Constant management of staff, improvements in productivity levels and feedback must be provided to all staff.

9 Cost containment on other related expenditure items

- Accounting officers of municipalities and municipal entities are advised to ensure that all commodities and products that the National Treasury designated as transversal contracts are utilised to benefit from savings where lower prices or rates have been negotiated.

- Periodic or quarterly threat assessments against councillors and key officials should be undertaken by the appropriate authority (SAPS) and reported to the Speakers Office. Approval for security measures must be informed by such reports, if paid for from municipal funds. The use of metropolitan traffic officers for such purposes should be avoided.
- Municipal funds may not be used to fund election campaign activities, including the provision of supporting material, clothing, food, inducements to vote either as part of, or during election rallies.
- Printing of documents should carefully considered be back-to-back and use of colour printing for graphs only, while use of electronic means should be preferred.
- Review and introduce limits on municipal staff telephones and limiting private call to a reasonable amount.
- Every effort must be made to recover debt from consumers before write-off. Municipalities to avoid the excessive usage of debt collectors and improve its internal capacity for debt collection.
- Ensure synergy between municipal divisions or departments to avoid duplication of processes and efforts.
- Where possible the warranties on vehicle and computer equipment should be extended instead of procuring new ones.
- Labour saving devices should be shared to optimise the capacity utilisation of each device.
- Purchasing of newspapers and other publications for municipal employees to limited and stopped.
- Municipalities should ensure that awareness is raised with municipal staff so that a high degree of energy saving measures can be introduced, e.g. air-conditioning and lights in buildings are switched off at night and when offices are not in use.
- All other cost containment measures introduced by council are also encouraged and supported.



ANNEXURE "AN"

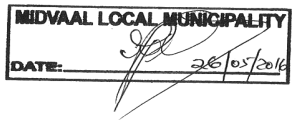


MIDVAAL LOCAL MUNICIPALITY
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Midvaal Local Municipality mSCOA High-level Project process and plan (Version 1.1 August 2015)

mSCOA PROJECT PLAN	FY 14/15			FY 15/16				FY 16/17			
	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1. AWARENESS											
Council awareness – council resolution on mSCOA											
Broader administrative awareness – senior managers											
2. GOVERNANCE											
Establish Project Management Office (Project Manager)											
Detailed Project Plan including all Senior Managers											
Establishment of forums											
Determine impact on business policies, processes & procedures											
Progress and Risk Management											
3. PROJECT INITIATION											
mSCOA Evaluation & Alignment to current GL & ORG Structure											
Align FUNCTION to Municipal Standard Classification											
Detail Comparison of the ITEM Segment (Rev, EXP, Assets)											
Defining FUNDING SOURCES and link to the ITEM Segment											
Define REGIONAL INDICATORS											
Define OPERATIONAL & CAPITAL PROJECTS incl. R&M											
Update COSTING Segment											
Consider Impact on multiple Segments											
4. SPECIFIC REQUIREMENTS											
Accounting, Costing, Financial Management and mSCOA training											
Opening balance conversion – Historical information and data											
Budget conversion to SCOA tables											
Clearing of suspense, control, and interface Accounts											
5. Understanding Reporting Requirements											
Test, Analyse, and understand content											
Budget reporting formats (MBRR) and sec 71 reporting											
Annual Financial Statement											
6. Maintenance of mSCOA Requirements											
Retain institutionalized Knowledge updated and relevant											
7. Migration to mSCOA Classification (System vendors)											
Prepare & Finalise Take-on Balances & Historical Information											
Detailed migration Project Plan (vendor) and MOU											
Compile detail Budgets – across mSCOA segments											
Testing and User Acceptance											

Activity schedule

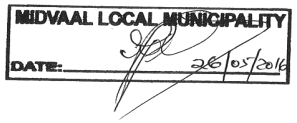


Inputs/Activities	Performance indicators	Outputs/Outcomes	Delivery Date	Progress Made	Comments
mSCOA Steering Committee and forum meetings. All departments.	Effective mSCOA Steering committee and forums involving all role players	Keep Institutionalised Knowledge updated and relevant by meeting per need as per Project Plan	4 August 2015 Ongoing	Steercom established 4 August 2015 Mayoral Commitee and HOD's awareness session 4 August 2015	Chaired by Executive Mayor as Project Sponsor
Project Management Unit (PMU).	Effective mSCOA PMU managing progress and Risks	Staying within the mSCOA Project Plan and/or timely address risks and redirect were needed.	30 September 2015 Ongoing	PMU with project manager to be appointed	
mSCOA Project Plan.	Detailed mSCOA activity process plan.	All mSCOA activities well documented and linked to timetables	30 November 2015		
Liaison with mSCOA pilot sites.	Visit mSCOA pilot sites and attendance of intergovernmental fora.	Lessons learned and have an understanding of the various systems and limitations based on interaction with the users and not the system owners/supplier.	Ongoing		

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Inputs/Activities	Performance indicators	Outputs/Outcomes	Delivery Date		
Accounting, Costing, Financial Management and mSCOA training.	Comprehensive training plan per BTO section and for nonfinancial sections and council.	All role-players capacitated.	Ongoing		
The correction of data, clearing of suspense, control and interface accounts, and completion of Registers.	Data integrity	Opening balances	31 January 2016		
mSCOA Evaluation & Alignment to current GL & ORG Structure	General Ledger Structure which contains all seven (7) Segments of mSCOA.	Complete Validated General Ledger Structure which contains all seven (7) prescribed Segments of mSCOA,	31 January 2016		
Annual Budget for 2016/17 MTREF	Budget mSCOA compliant	Budget conversion to SCOA tables	March'16 Tabling May'16 Final		
Analyse and understand budget (MBRR), AFS and section 71 reporting formats.	Reporting formats mSCOA compliant	Understand budget (MBRR), AFS and section 71 reporting formats.	June'16 Testing June'17 Final		
Financial system/ Migrate.	Competitive bidding and allocation	Select an integrated and mSCOA compliant financial system	To be determined (dependent on NT compliance assessment)		

Migration to mSCOA classification	Financial System mSCOA compliant	mSCOA " Go Live" and full compliance	1 July 2017		



[FS]: mSCOA PROGRESS REPORT

Ref 1/1/1/21

COMPETENCY: COUNCIL

PURPOSE

To submit a progress report on the mSCOA implementation to Council for information.

RECOMMENDATION

1. **That** council note the mSCOA implementation progress.

REPORT

National Treasury issued mSCOA Circular 1 on 29 July 2015. The circular introduced the Municipal Regulations on a Standard Chart of Accounts (mSCOA) to non-pilot municipalities in preparation for full mSCOA compliance by 1 July 2017. This was the first in a series of mSCOA circulars.

The mSCOA project steering committee has been established on the 4th August 2015 and the Executive Mayor was appointed as chairperson. The Executive Mayor will accordingly also act as Project Sponsor. High level training has already been provided to the Mayoral Committee, Municipal Manager and HOD's.

A high level project plan has been prepared and was approved by the mSCOA project steering committee.

A Project manager and Project management Team with stream leads were appointed by the Municipal Manager and will be responsible for the implementation of the project.

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Deliverables/Priorities			
Stream	**Stream lead**	**Business Processes**	**Deliverables / Priorities for the next 3 months**
mSCOA steering committee and Project Management	Basie Strydom Wilna van Niekerk	Implementation Plan and Sign Off	1. Updating of project plan 2. Compilation of risk register
IT infrastructure and network	Paul Ernst	ICT and Systems	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes. 3. Bussiness process documentation (existing process). 4. As is Analysis (due 13 November 2015 at NT). 5. IT hardware upgrade. 6. Solar implementation. 7. IT readiness for 1 July 2016 going live on new chart of accounts
Review current vote structure to mSCOA vote structure and prepare the annual budget on the structure	Gerty Herholdt	Municipal Budget, Planning and Financial Modelling Financial Accounting Financial Costing and Reporting	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes. 3. Review the current municipal chart of accounts
Data cleansing and gap analysis	Sinatra Letshabo	Valuation Roll Management Revenue Cycle Customer Care, Credit Control and Debt Collection	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
	Koobashni Desai	Treasury and Cash Management Procurement Cycle	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
	Gerty Herholdt	Grant Management Full Asset Life Cycle Management, including maintenance management	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
HR	Annalie McCullum	Human Resource and Payroll Management	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
Payroll	Gerhard Kruger	Human Resource and Payroll Management	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
Planning (IDP, Budget, SDBIP, PM)	Thys Arlow and Retha van Greune	Real Estate and Resource Management	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes. 3. Identification of projects to be used as basis for mSOCA / budget
Real estate, land use and grant management	Thys Arlow	Land Use and Building Control Management	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
	Gerty Herholdt	Grant Management	
Document management	Annette Welman	Corporate Governance	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.
Change Management	Thom Peeters	Change Management and staff communication	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes. 3. Drafting of communication strategy and change management plan. 4. Creating awareness in the municipality
Engineering Project Management	Bruce Welchman	Project Accounting Full Asset Life Cycle Management, including maintenance management	1. Establishment of working committee. 2. Compilation of detailed implementation plan with milestones for area of responsibility dealing with applicable business processes.

National Treasury issued mSCOA Circular 2 on 21 September 2015. The circular provided practical guidance on the next steps to follow with the implementation of mSCOA.

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Circular 3 was issued on 2 November 2015 and relates to the implementation and address:

- The role, responsibility and involvement of the Auditor-General in the mSCOA project;
- Confirms the role of risk management and internal audit;
- Provides clarification on mSCOA;
- Provides a synopsis of frequently asked questions and explains the use of the FAQ Database;
- Clarifies roles and responsibilities as it relates to project management support within the municipality and provincial treasury;
- Dismisses the notion of "early adoption"; and
- Provides guidance on mSCOA training.

Circular 3 and Annexures are attached hereto for ease of reference.

Activities undertaken for mSCOA implementation to date:

Date	Activity	Comments
4 Aug 2015	Establishment of mSCOA Project Steering Committee	Executive Mayor appointed as Project Sponsor
4 Aug 2015	High level training provided to the Mayoral Committee, Municipal Manager and HOD's.	National Treasury presented training. Provincial Treasury also attended meeting.
4 Aug 2015	Interaction with NT and PT regarding project support.	
17 Aug 2015	Follow up letter sent to Provincial Treasury requesting project management support.	
24 Aug 2015	Establish mSCOA terms of reference	Steering committee established. The mSCOA Steering Committee of the municipality shall comprise: • Executive Mayor (Chairperson and Project Sponsor) • Members of the Mayoral Committee • Municipal Manager • Chief Financial Officer (Interim project co-ordinator) • MFIP II Advisor • Head ICT • Project Manager
1 Sept 2015	Received response from PT re project management support request.	Response entailed that they are working on a proposal and will communicate in due course.
4 Sept 2015	High level training to all departments.	Training presented by CFO and NT MFIP advisor. Change management emerged as key requirement from the training.
28 Sept 2015	Finance Department mSCOA co-ordinating meeting held.	mSCOA Circular 2 discussed and roll-out planning done.
29 Sept 2015	Establishment of mSCOA Project Management Team at HOD's meeting.	
2 Oct 2015	Project Management Team Inaugural meeting.	Stream leaders to now appoint their working committees and compiled detailed action plans.

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13 – 15 Oct 2015	National Treasury Training	Municipal Manager, CFO and directors attended together with officials from Emfuleni and Lesedi Local municipalities.
1 Nov 2015	Compile mSCOA risk register and submit to National Treasury.	Risk register to be updated regularly with new risks identified
1 Nov 2015	Weekly mSCOA meetings are held with the project management team to discuss issues and the way forward.	Monitoring on progress on a weekly basis
16 Nov 2015	First mSCOA assessment performed.	See assessment attached hereto
Dec 2015	All mSCOA information constantly circulated to team members. Highlighted that the project summary documents.	Project summary document will be dealt with by chapters to ensure all members have the same understanding
15 Jan 2016	Second mSCOA assessment performed	See assessment attached hereto
19 Jan 2016	Training MMC's and HOD's	More detailed training provided to members of mayoral committee and HOD's



GAUTENG PROVINCE
PROVINCIAL TREASURY
REPUBLIC OF SOUTH AFRICA

The 2016/17 MTREF Draft Budget

Assessment Report

Midvaal Local Municipality

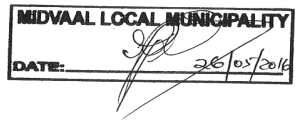
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April 2016

List of Acronyms

MFMA	Municipal Finance Management Act, No. 56 of 2003
CFO	Chief Financial Officer
MM	Municipal Manager
IDP	Integrated Development Plan
SDBIP	Service Delivery and Budget Implementation Plan
MTREF	Medium Term Revenue and Expenditure Framework
MBRR	Municipal Budgeting and Reporting Regulations
NERSA	National Electricity Regulator of South Africa
DoRA	Division of Revenue Act
TMR	Transformation Modernisation Reindustrialisation
TER	Township Economy Revitalisation



Distribution List

Name Designation	For Information	For Action
Ms N Tshabalala **Head of Department: Gauteng Treasury**	X	
Mr A De Klerk **Municipal Manager**	X	X
Ms A Van Schalkwyk **Chief Financial officer**	X	X
All Section 56 Managers and Head of Departments	X	X
Audit Committee Chairperson	X	
National Treasury	X	
GCoGTA	X	



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2 BRIEF DESCRIPTION OF ANALYSES METHODOLOGY.....
3 MFMA & MBRR COMPLIANCE
4 INSTITUTIONAL GOVERNANCE MATTERS.....
5 LINKAGE BETWEEN MTREF BUDGET TO IDP AND SDBIP OBJECTIVES.....
6 FINANCIAL FORECAST
6.1 OPERATING REVENUE.....
6.2 OPERATING EXPENDITURE
7 CAPITAL INVESTMENT PLAN AND FUNDING MIX
8 CASH FLOW PROJECTIONS.....
8.1 FUNDING COMPLIANCE
8.2 FINANCIAL SUSTAINABILITY
9 ERADICATION OF BACKLOGS.....
10 CONCLUSION
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1 Executive Summary

In terms of the requirements of the Municipal Finance Management Act and as part of its oversight role over local government finances, the Provincial Treasury is responsible for reviewing and commenting on the tabled budgets of all delegated municipalities prior to their adoption by the respective municipal Councils. The tabled budgets of these municipalities are rigorously assessed in terms of quality and compliance with the prescriptions of the MFMA and the Municipal Budget and Reporting Regulations.

From a quality perspective, the budget was assessed in accordance with three criteria, namely:

- **Credibility**: to determine if the budget is funded in terms of Section 18 of the MFMA and whether the municipality adopted a budget process with evidence of sufficient political oversight and public participation. Political oversight and guidance is crucial for the budget process as the approval of the budget is the responsibility of Council and not that of the Budget and Treasury Office. The budget brings effect to Council priorities and hence these priorities should be financial sustainable and Council must ensure that its priorities are affordable from a budgeting perspective. In assessing the credibility of the budget, the revenue planning framework and associated assumptions are interrogated to determine if they are realistic and indicative of multi-year budgeting.

- **Relevance**: to test if the budget is aligned to the reviewed Integrated Development Plan (IDP) of the municipality and the extent to which national and provincial priorities, including MFMA budget related Circulars were considered.

- **Sustainability**: to determine whether the budget gives effect to the long-term financial and operational sustainability of the municipality. This is crucial as the budget is analysed over the MTREF.



2 Brief description of analyses methodology

In unpacking the above-mentioned assessment criteria, the outlay of the assessment covers, amongst others:

a) Compliance with legislative framework and the Regulations;

b) Comparison of actual financial performance against budget (for both capital and operating budgets);

c) Cash position of the municipality and its ability to fund budgeted expenditure (both operational and capital);

d) How the capital budget is appropriated to fund operational maintenance and service delivery backlogs

e) Medium Term Revenue and Expenditure Framework (MTREF) appropriations and their credibility, affordability and sustainability;

f) The long term financial planning to enable municipal financial sustainability;

g) Contribution of the budget to national and provincial government priorities (TMRs, TERs, pillars etc.);

h) Responsiveness of the budget to the IDPs;

i) IDP analysis and Budget alignment findings and proposed solutions;

j) Proposed investments in infrastructure and impact on Local Economic Development and job creation;

k) mSCOA readiness plan;

l) Redetermination of municipal boundaries were applicable and risk management plans;

m) Hand-over reports by the Municipal Managers and Executive Mayors to incoming municipal Councils

n) Cost containment plans as guided by MFMA Circulars;

o) Proposed rates and tariffs; and

p) Support of the budget allocation to indigent households;



3 MFMA & MBRR Compliance

Midvaal Local Municipality tabled its Draft 2016/17 Budget before Council on the 17th of March 2016. This was subsequently submitted to GPT on the 18 March 2016. The submission was inclusive of the draft IDP, Council resolutions, the quality certificate as well as the draft budget related policies.

The budget format used by the municipality is the one that is regulated by Regulation 9 of the MBRRs, the municipality also complied with MFMA Circular No. 79 by using version 2.8 of the A1 schedule.

A full compliance checklist is attached as Annexure A of the report.

4 Institutional Governance Matters

The table below lists the key vacancies that could affect the municipality's decision-making and accountability circle.

Position	Filled	Vacant
Municipal Manager	x	
Chief Financial Officer	x	

5 Linkage between MTREF Budget to IDP and SDBIP Objectives

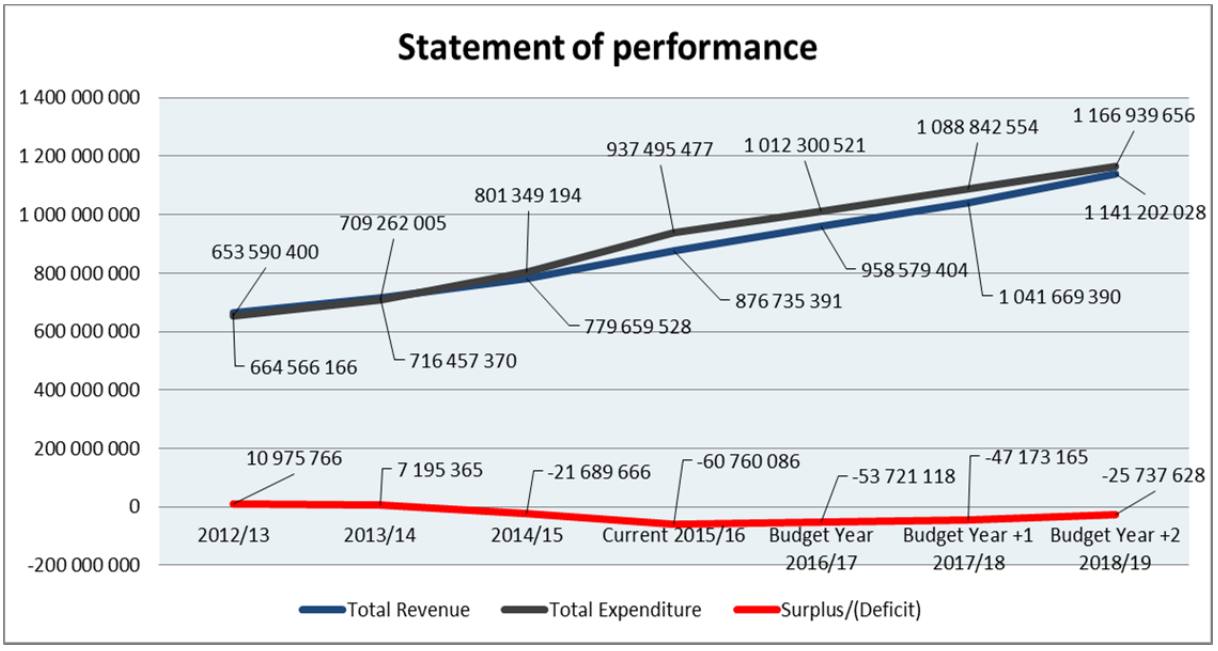
In examining the alignment of the IDP to the budget, firstly Tables SA4, 5 and 6 of the budget are checked to ascertain whether the municipality has clearly articulated the link between the operating revenue, expenditure as well as the capital budget to the different IDP objectives. In this case, the municipality has completed the information and all budgeted revenue and expenditure is clearly linked to per vote and per objective to the municipal IDP and the SDBIP.

Furthermore, GPT checked the planned capital projects for the MTEF in the budget and compares this to the five year capital programme as articulated in the IDP to ascertain whether the two are coherent. The two documents have been assessed as aligned. There is consistency in what has been planned in the IDP with what the capital programme budget year. Planned expenditure at a capital and operating level is also found to be in line with provincial priorities of government (refer to section on capital planning).

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6 FINANCIAL FORECAST

Graph 1: Statement of Financial Statement



Source: A4 budget Schedule

Graph 1 above depicts the nature in which the municipality's revenue and expenditure have been increasing over the years. For the 2015/16 budget year, the municipality has projected that operating revenue will increase by 9 percent when compared to the revenue projection in the municipality's 2015/16 Adjustments Budget; and that operating expenditure will increase by 8 percent. From the graph, it is visible that the municipality's operating expenditure continues to be higher than operating revenue over the MTREF period; however it is important to note that the operating deficit for the 2016/17 budget year is lower than that noted in the 2015/16 Adjustments Budget. Furthermore, the operating deficit continues to decrease in the two outer years of the MTREF.

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6.1 Operating Revenue

The municipality has projected to generate operating revenue from mainstream services amounting to R716 million with regard to the 2016/17 budget year; representing 79 percent of the overall operating revenue. The municipality has increased the tariffs of Property rates, Sanitation and Refuse by 7 percent for the 2016/17 budget year. The Electricity and Water tariffs have been increased by 7.86 percent and 11.9 percent respectively, to ensure that the revenue generated is sufficient to cover the increase in bulk purchases.

It is important to note that the municipality appears to be trading some of its services at a loss, as is articulated in Table 1 below. From the table, Revenue generated from Water is the only services which seems to be trading at a surplus which is gradually increasing over the MTREF.

Electricity has the biggest loss during the 2016/17 budget year and it can also be noted that this loss increases gradually over the MTREF, followed by Waste management and Waste water management.

Table 1: Surplus/(Deficit) per trading services

R Thousand	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Outcome			Adjustment Budget	MTREF		
Electricity	(23 983)	(13 023)	(34 970)	(59 000)	(47 304)	(53 094)	(61 961)
Water	15 748	27 104	12 935	7 041	22 496	26 874	31 642
Waste water management	(5 367)	(2 217)	(3 854)	(6 095)	(3 876)	(3 027)	(2 401)
Waste management	(19 176)	(7 948)	(8 587)	(20 019)	(19 107)	(19 207)	(19 329)
Net surplus/(deficit) per services	**(32 778)**	**3 916**	**(34 476)**	**(78 073)**	**(47 791)**	**(48 455)**	**(52 049)**

Source: A4 & A2 of Budget schedule

Operational Transfers recognised amounts to 10 percent followed by 'Other' revenue amounting to 11 percent. This clearly indicates that the municipality is not grant dependent and that it generates large portions of its revenue from the main revenue streams.

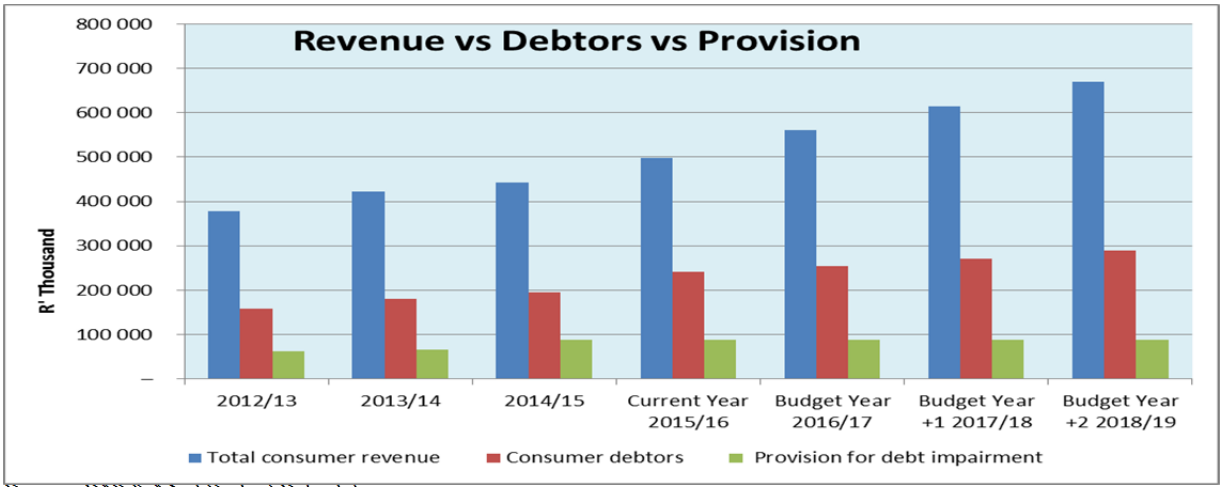
6.2 Operating Expenditure

A detailed analysis onto the individual expenditure components appear to be credible with the exception Depreciation and Asset impairment which remains constant over the MTREF period even though Property, Plant and Equipment is decreasing over the MTREF.

The provision for debt impairment has been provided for adequately based on the municipality's collection rate of 93 percent. Included in debt impairment, the impairment of traffic fines recognised as revenue in accordance with iGrap 1 have also been provided for.

Graph 2: Revenue vs Debtors vs Provision





Source: SA3 & A4 of Budget Schedule

There is a significant increase in consumer revenue over the 2016/17 MTREF and the municipality has an extremely high collection rate. The concern when looking at Graph 2 above, would be that the municipality's provision for debt impairment remains constant over the MTREF period despite the gradual increase in consumer debtors.

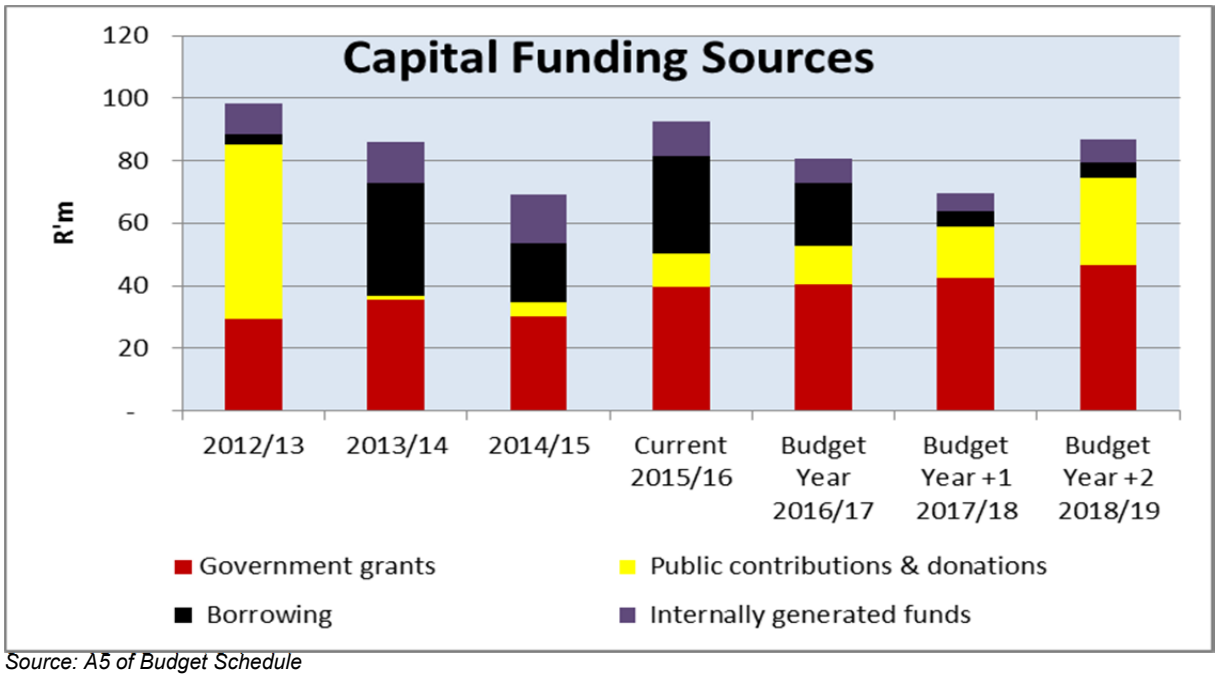
With regard to cost containment, the municipality has developed a cost containment plan to ensure costs are kept to a minimum. The municipality has also indicated that several measures were put in place to curtail costs and the finance department is responsible for interrogating requisitions received on an ongoing basis to curtail costs where possible.

Together with their 2016/17 Draft Budget, the municipality has submitted the cost containment report which details cost savings achieved during the first half of the 2015/16 financial year; and the report was also tabled in Council.

7 CAPITAL INVESTMENT PLAN AND FUNDING MIX

Graph 3: Capital Investment Plan and Funding Mix

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Source: A5 of Budget Schedule

The municipality has budgeted to decrease its capital budget by 13 percent for the 2016/17 budget year, from R93 million to R81 million. The municipality has committed itself to conducted projects which includes, amongst others, "the Sicelo/Highbury Res, the Electrification Projects, the Water Loss Programme etc."

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Graph 3 above illustrates the municipality's funding structure; and from this graph, it is clear that the municipality intends to fund 50 percent of their capital budget through government grants and the reminder of the 50 percent will be funded through a mixture of borrowings, public donations and own revenue. A detailed analysis indicates that the municipality will be utilising borrowings amounting to R20 million, followed by 'public contributions and donations' and 'internally generated funds' amounting to R13 million and R8 million respectively.

Table 2: Total CAPEX - Trading Services vs Non-Trading Services

R Thousand	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Outcome			Adjustment Budget	MTREF		
Total Capex non-trading services	22%	36%	51%	35%	25%	43%	47%
Total Capex trading services	78%	64%	49%	65%	75%	57%	53%

Source: A5 of Budget Schedule

Midvaal spends an average of 62 percent of their Capital Budget on Trading Services over the 2016/17 MTREF, with an average of 38 percent amounting to non-trading services.

Spending on trading services will ensure that the municipality continues to provide services efficiently and effectively.

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Graph 4: Reinvestment in Assets



Source: A9 of Budget Schedule

The municipality has projected to spend R55 million on repairs and maintenance for the 2016/17 budget year. From this amount, the municipality has budgeted to spend 9 percent towards Electricity infrastructure repairs and 6 percent towards Water infrastructure repairs. From Graph 4 above, it can be noted that Repairs and Maintenance as a percentage of PPE is below the norm provided by National Treasury.

This means the municipality is currently underspending when it comes to Repairs and Maintenance on their assets and this may result in the municipality having to spend more in future towards renewals.

Graph 4 above also aims to illustrate the municipality's spending towards 'Renewal of Existing Assets as a percentage of total capex'. From the graph, it is articulated that the municipality is spending well above the National Treasury Norm towards Renewals of 40 percent.

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Synergy of capital programme with TMR and TER

In trying to achieve the vision of making Gauteng into an integrated city region, the Premier of the Province outlined a 10 pillar programme in ensuring the radical transformation, modernisation and revitalisation of the region. As part of the programme, the region was divided geographically into five growth corridors namely;

- **Northern** – Automotive sector, Research, Development, Innovation and the Knowledge-based economy
- **Eastern** – Manufacturing, Logistics and Transport industries
- **Western** – Green and blue economy initiatives, tourism, agro-processing and logistics
- **Southern** – Agriculture, green economy, creation of new industries, new economic nodes and new cities;
- **Central** – Finance, Services, ICT and pharmaceutical industries

Midvaal Local Municipality falls under the Southern corridor of the development node.

Table 3: Synergy in inter-governmental planning - NDP, Ten Pillars and Corridors

R Thousand	2016/17	2017/18 MTREF	2018/19	Total
TOTAL CAPITAL POJECTS	80 644	69 768	86 840	237 252
NDP Outcomes				
Rand Value	80 644	69 768	86 840	237 252
Percentage	100%	100%	100%	100%
Ten Pillars				
Rand Value	80 644	69 768	86 840	237 252
Percentage	100%	100%	100%	100%
Corridors of Development				
Rand Value	71 784	58 943	83 000	213 727
Percentage	89%	84%	96%	90%

Source: SA36 of Budget Schedule

The table above gives a brief indication on the alignment between the 'NDP, Ten Pillars and the development corridors' to the 2016/17 annual budget.

In our analysis of the capital projects, we have noticed that 100 percent of capital projects are aligned with the NDP and the Ten Pillars over the MTREF.

Furthermore, these projects contributes on average 90 percent over the MTREF towards the 'Southern Corridor' development.

8 CASH FLOW PROJECTIONS

The municipality has projected to collect R44 million at the end of the 2016/17 financial year, a reduction of R6 million from what the municipality had at the beginning of the budget year. A detailed analysis based on the municipality's Tables A7 and A4 indicates that the municipality's operating cash flow activities have been populated accurately. The municipality's cash flow statement has been presented based on a collection rate of 89 percent and sufficient provision for debt impairment has been provided for.

Furthermore, based on Table A8 of the municipality's budget schedule, it can be noted that the budget is funded given that the figures are credible and that the municipality has projected to close the financial year with R55 million after deducting committed funds.

8.1 Funding compliance

The following points are noted with regards to the cash flow budget of the municipality:

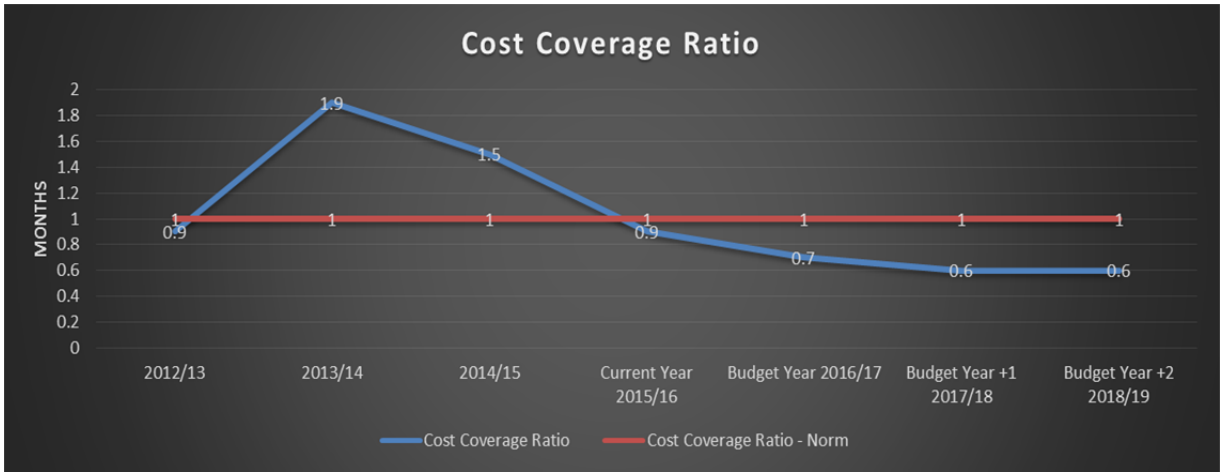
Cash receipts as a percentage of rate payers and other	This was found to be credible at 89 percent of billings as it is based on current performance.
Disclosure of grant receipts	This was also found to be credible as there is consistency amongst all the schedules and allocations are in line with the gazetted amounts.
Opening and closing balances	Opening and closing balances have been captured correctly based on past performance and given that the cash flow statement is credible.

8.2 Financial Sustainability

In addition to the requirement of tabling a funded budget, municipal Councils should ensure that such a budget should ensure financial viability in the medium to long term, that is to say it should be structured well enough to balance the needs of the community with the sustainability of the services provided to that community.

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Graph 5: Cost Coverage Ratio



Source: SA10 of Budget Schedule

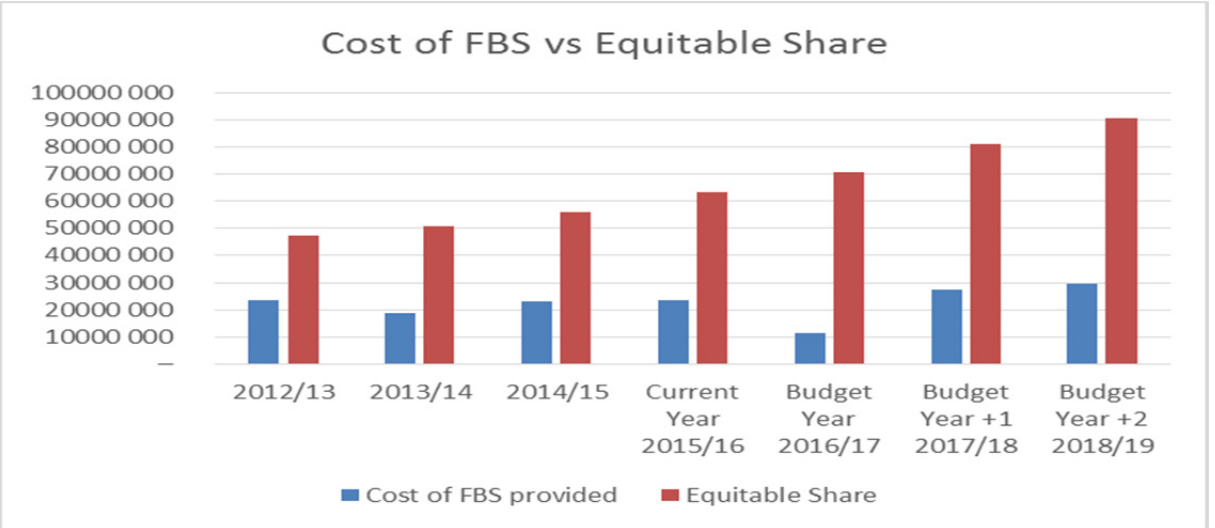
As it can be articulated on Graph 5 above, the municipality has a cost coverage ratio that is below the National Treasury norm which is 1 to 3 months. This low ratio indicates that the municipality faces cash flow risks when meeting its financial commitments over the 2016/17 MTREF period. Furthermore, this implies that the municipality may be vulnerable and at a higher risk in the event of financial 'shocks/set-backs', thus affecting its ability to meet its obligations to provide basic services or meet its financial commitments.

9 ERADICATION OF BACKLOGS

With regard to the eradication of backlogs, the municipality seems to be experiencing challenges with reducing the electricity backlog. The Integrated Development Plan (IDP) shows that the municipality has 6 186 households without electricity in the 2015/16 financial year and this is the same number of households as in the 2014/15 financial year. For the 2016/17 budget year, the municipality has indicated that this figure will decrease to 4 205 households without electricity. The municipality has cited that some of these backlogs exist in Mamello and Sicelo will only be eradicated once the area has been formalised. Other backlogs faced by the municipality as indicated on their IDP include Housing backlogs amounting to 5 546 and Sanitation backlog amounting to 5 598 households.

Graph 6: Cost of Free Basic Services vs Equitable Share

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Source: A10 of Budget Schedule

Graph 6 above aims to determine how much the municipality incurs in providing services to its indigents in comparison to how much it receives in the form of equitable share. A detailed analysis of the municipality's Table A10 indicates a contradictory nature between the increase in the number of households receiving free basic services in the 2016/17 MTREF period when compared to 2015/16 financial year; yet the costs incurred in providing these services during the 2016/17 budget year are less than that incurred in the 2015/16 financial year.

10 CONCLUSION



Herewith are the findings with regard to Midvaal Local Municipality's 2016/17 budget:

10.1 Credibility

The 2016/17 draft budget of Midvaal is assessed as **credible**, based on the following consideration

- The budget assumptions are found to be in line with the guiding circular and the tariff increases are informed by the economic conditions.
- The municipality has completed all budget schedules and has also presented the budget using the correct version of the A1 schedule.

10.2 Relevance

The 2016/17 draft budget of Midvaal is assessed as **relevant,** based on the following considerations:

- The municipality is commended in aligning project plans with the TMRs and IDP objectives as well as identifying clear plans to synergise planning in order to achieve the city region vision. The IDP of the municipality provides a breakdown per department of how the provincial plans will be accommodated in the municipal planning processes.
- The municipality has populated Table A10 in full.

10.3 Sustainability

The 2016/17 draft budget of Midvaal is assessed as **Sustainable**, based on the following considerations:

- The budget is funded.
- Although most of the municipality's debtors settle their accounts in more than 90 days, the municipality still manages to pay their creditors within 30 days as prescribed by the MFMA.

ANNEXURES



Annexure A: MFMA Compliance Checklist

MIDVAAL LOCAL MUNICIPALITY
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2016/17 Adopted Medium Term Revenue and Expenditure Framework - Checklist of Compliance to Municipal Budget ar		
GT422 Midvaal	**2016/17**	**Hard copy**
Main Compliance Component	**Sub Component/ Explanation**	**Assessment**
Procedural compliance		
Draft MTREF Tabled 30 days prior to new financial year	Verify that the budget was tabled by 31 March	Yes
Grant Budget (SA18) is aligned to DoRA	Verify if the grant allocations reconcile to DoRA	Yes
Correct version of Schedule A1	Verify electronic submission version	Yes
Table of Contents	Verification of inclusion in budget report/document	Yes
Annual Budget		
Mayors Report	Verification of inclusion in budget report/document	Yes
Resolutions	Verification of inclusion in budget report/document	Yes
Executive Summary	Verification of inclusion in budget report/document	Yes
Annual Budget Tables A1 to A10: No Municipal Entities		
Table A1: Budget Summary	Rate completeness of table on scale from 0 to 3	3
Table A2: Budgeted Financial Performance (Revenue and Expenditure by standard classification)	Rate completeness of table on scale from 0 to 3	3
Table A3: Budgeted Financial Performance (Revenue and Expenditure by municipal vote)	Rate completeness of table on scale from 0 to 3	3
Table A4: Budgeted Financial Performance (Revenue and Expenditure)	Rate completeness of table on scale from 0 to 3	3
Table A5: Budgeted Capital Expenditure by Vote, Standard Classification & Funding Source)	Rate completeness of table on scale from 0 to 3	3
Table A6: Budgeted Financial Position	Rate completeness of table on scale from 0 to 3	3
Table A7: Budgeted Cash Flow	Rate completeness of table on scale from 0 to 3	3
Table A8: Cash backed reserves/accumulated surplus reconciliation	Rate completeness of table on scale from 0 to 3	3
Table A9: Asset Management	Rate completeness of table on scale from 0 to 3	3
Table A10: Basic service delivery measurement	Rate completeness of table on scale from 0 to 3	3
Supporting Documentation		
Overview of Budget Process	Is there a paragraph/section included on this aspect	Yes
Overview of alignment of annual budget with IDP	Is there a paragraph/section included on this aspect	Yes
Measurable performance objectives and indicators	Is there a paragraph/section included on this aspect	Yes
Budget Related Policies	Is there a paragraph/section included on this aspect	
Tariff Policy on Property Rates	Must be included if service is rendered	Yes
Tariff Policy on Electricity	Must be included if service is rendered	Yes
Tariff Policy on Water	Must be included if service is rendered	Yes
Tariff Policy on Sanitation	Must be included if service is rendered	Yes
Tariff Policy on Refuse Removal/Solid Waste	Must be included if service is rendered	Yes
Municipal Property Rates Policy	As informed by the Municipal Property Rates Act	Yes
Credit Control and Debt Collection Policy	If not included, verify reference given	Yes
Cash Management and Investment Policy	If not included, verify reference given	Yes
Borrowing Policy	If not included, verify reference given	Yes
Funding and Reserves Policy	If not included, verify reference given	Yes
Policy related to long-term financial planning	If not included, verify reference given	Yes
Supply Chain Management Policy	If not included, verify reference given	Yes
Policy related to the Management and Disposal of Assets	If not included, verify reference given	Yes
Policy relating to dealing with infrastructure investment and capital projects	If not included, verify reference given	Yes
Indigents Policy	If not included, verify reference given	Yes
Budget Implementation and Management Policy	If not included, verify reference given	Yes
Supporting Documentation contd...		
Budget Assumptions	Is there a paragraph/section included on this aspect	Yes
Overview of Budget Funding including funding compliance (Table SA10)	Is there a paragraph/section included on this aspect	Yes
Expenditure on grant allocations and grant programmes	Is there a paragraph/section included on this aspect	Yes
Allocations on grants made by the municipality	Is there a paragraph/section included on this aspect	Yes
Councillor and board member allowances and employee benefits	Is there a paragraph/section included on this aspect	Yes
Monthly targets for revenue, expenditure and cash flow	Is there a paragraph/section included on this aspect	Yes
Draft Service Delivery and Budget Implementation Plans (SDBIP)	Verification of inclusion in budget report/document	Yes
Service Delivery Agreements of Municipal Entities (if applicable)	Verification of inclusion in budget report/document	N/A
Annual budgets of municipal entities (D Schedule)	Verification of inclusion in budget report/document	N/A
Contracts having future budgetary implications	Is there a paragraph/section included on this aspect	Yes
Capital expenditure details	Is there a paragraph/section included on this aspect	Yes
Legislation Compliance Status	Is there a paragraph/section included on this aspect	Yes
Quality Certificate (signed)	Verification of inclusion in budget report/document	Yes
Supporting Tables SA1 to SA37		
SA1: Supporting Detail to Budgeted Financial Performance	Rate completeness of table on scale from 0 to 3	3
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept)	Rate completeness of table on scale from 0 to 3	3
SA3: Supporting detail to Budgeted Financial Position	Rate completeness of table on scale from 0 to 3	3
SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)	Rate completeness of table on scale from 0 to 3	3
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)	Rate completeness of table on scale from 0 to 3	3
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)	Rate completeness of table on scale from 0 to 3	3
SA7: Measurable Performance Objectives	Rate completeness of table on scale from 0 to 3	3
SA8: Performance Indicators and Benchmarks	Rate completeness of table on scale from 0 to 3	3
SA9: Social, Economic and Demographic Statistics and Assumptions	Rate completeness of table on scale from 0 to 3	3
SA10: Funding Measurement	Rate completeness of table on scale from 0 to 3	3
SA11: Property Rates Summary	Rate completeness of table on scale from 0 to 3	3
SA12a: Property Rates by category (current year)	Rate completeness of table on scale from 0 to 3	3
SA12b: Property Rates by category (budget year)	Rate completeness of table on scale from 0 to 3	3
SA13a: Service Tariffs by Category	Rate completeness of table on scale from 0 to 3	3
SA13b: Service Tariffs by Category (explanatory)	Rate completeness of table on scale from 0 to 3	3
SA14: Household Bills	Rate completeness of table on scale from 0 to 3	3
SA15: Investment Particulars by Type	Rate completeness of table on scale from 0 to 3	3
SA16: Investment Particulars by Type	Rate completeness of table on scale from 0 to 3	3
SA17: Borrowing	Rate completeness of table on scale from 0 to 3	3
SA18: Transfers and Grant Receipts	Rate completeness of table on scale from 0 to 3	3
SA19: Expenditure on Transfers and Grant Programme	Rate completeness of table on scale from 0 to 3	3
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds	Rate completeness of table on scale from 0 to 3	3
SA21: Transfers and Grants made by the Municipality	Rate completeness of table on scale from 0 to 3	3
SA22: Summary Councillor and Staff Benefits	Rate completeness of table on scale from 0 to 3	3
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)	Rate completeness of table on scale from 0 to 3	3
SA24: Summary of Personnel Numbers	Rate completeness of table on scale from 0 to 3	3
SA25: Budgeted Monthly Revenue and Expenditure	Rate completeness of table on scale from 0 to 3	3
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)	Rate completeness of table on scale from 0 to 3	3
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)	Rate completeness of table on scale from 0 to 3	3
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)	Rate completeness of table on scale from 0 to 3	3
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)	Rate completeness of table on scale from 0 to 3	3
SA30: Budgeted Monthly Cash Flow	Rate completeness of table on scale from 0 to 3	3
SA31: Aggregated entity budget	Rate completeness of table on scale from 0 to 4	3
SA32: List of External Mechanisms	Rate completeness of table on scale from 0 to 3	-
SA33: Contracts having Future Budgetary Implications	Rate completeness of table on scale from 0 to 3	-
SA34a: Capital Expenditure on New Assets by Asset Class	Rate completeness of table on scale from 0 to 3	3
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class	Rate completeness of table on scale from 0 to 3	3
SA34c: Repairs and Maintenance Expenditure by Asset Class	Rate completeness of table on scale from 0 to 3	3
SA34d: Depreciation by Asset Class	Rate completeness of table on scale from 0 to 3	3
SA35: Future Financial Implications of the Capital Budget	Rate completeness of table on scale from 0 to 3	3
SA36: Detail Capital Budget	Rate completeness of table on scale from 0 to 3	3
SA37: Projects Delayed from Previous Financial Years	Rate completeness of table on scale from 0 to 3	3

Annexure B: Operating revenue and expenditure budget

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	94 353	106 157	134 780	145 986	144 038	144 038	85 244	154 255	165 053	176 607
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	214 832	235 074	243 241	312 005	282 797	282 797	163 943	316 418	348 388	382 194
Service charges - water revenue	2	116 705	133 849	140 230	171 379	150 807	150 807	89 263	172 344	187 855	204 762
Service charges - sanitation revenue	2	24 319	27 252	30 978	35 535	34 347	34 347	20 000	38 223	40 899	43 762
Service charges - refuse revenue	2	21 316	25 363	27 669	33 476	30 558	30 558	17 854	34 261	36 660	39 226
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	–	–	–	–	–	–	–
Interest earned - external investments		2 037	4 851	6 012	4 000	4 000	4 000	1 646	3 800	3 990	4 190
Interest earned - outstanding debtors		7 120	6 049	10 186	6 000	8 000	8 000	6 348	8 400	8 820	9 261
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		7 020	48 726	46 888	50 307	50 307	50 307	5 870	52 823	55 464	58 237
Licences and permits		–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational		64 200	68 249	75 418	88 565	87 602	87 602	61 752	94 773	103 004	113 806
Other revenue	2	23 452	23 045	32 503	24 629	33 571	33 571	23 240	30 393	32 514	34 813
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**575 353**	**678 614**	**747 906**	**871 883**	**826 027**	**826 027**	**475 159**	**905 690**	**982 646**	**1 066 857**
Expenditure By Type											
Employee related costs	2	151 170	125 998	172 598	218 912	204 673	204 673	114 761	222 078	237 623	254 257
Remuneration of councillors		7 875	8 741	9 046	9 630	9 630	9 630	5 581	10 838	11 596	12 408
Debt impairment	3	27 323	57 609	70 543	85 368	80 125	80 125	49 798	85 561	91 384	97 537
Depreciation & asset impairment	2	109 753	115 484	112 943	144 869	144 869	144 869	55 228	144 869	144 869	144 869
Finance charges		16 120	16 722	18 899	18 489	17 989	17 989	8 938	17 921	16 382	14 779
Bulk purchases	2	225 660	250 231	271 105	328 033	311 033	311 033	175 713	354 238	398 712	448 952
Other materials	8	–	–	–	–	–	–	–	–	–	–
Contracted services		48 880	56 015	54 106	55 111	55 475	55 475	23 059	59 540	60 952	64 792
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	66 811	78 462	92 109	124 072	113 701	113 701	51 835	117 256	127 325	129 346
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**653 590**	**709 262**	**801 349**	**984 484**	**937 495**	**937 495**	**484 913**	**1 012 301**	**1 088 843**	**1 166 940**
Surplus/(Deficit)		**(78 238)**	**(30 648)**	**(53 443)**	**(112 601)**	**(111 468)**	**(111 468)**	**(9 753)**	**(106 610)**	**(106 196)**	**(100 083)**
Transfers recognised - capital		32 006	36 316	30 027	37 163	39 509	39 509	24 917	40 369	42 378	46 585
Contributions recognised - capital	6	57 207	1 528	1 726	13 347	11 199	11 199	2 154	12 520	16 645	27 760
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**17 317**	**(53 721)**	**(47 173)**	**(25 738)**
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**17 317**	**(53 721)**	**(47 173)**	**(25 738)**
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**17 317**	**(53 721)**	**(47 173)**	**(25 738)**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**10 976**	**7 195**	**(21 690)**	**(62 091)**	**(60 760)**	**(60 760)**	**17 317**	**(53 721)**	**(47 173)**	**(25 738)**

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Annexure C: Capital Expenditure

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - executive council		–	–	–	–	–	–	–	–	–	–
Vote 2 - corporate services		91	–	–	250	169	169	169	–	–	–
Vote 3 - financial services		–	20	–	–	43	43	–	35	–	–
Vote 4 - development & planning		–	–	–	–	–	–	–	–	–	–
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		579	5 643	366	–	–	–	–	1 500	3 000	4 000
Vote 7 - public safety		2 261	1 207	–	2 000	280	280	10	4 200	6 500	–
Vote 8 - sport & recreation		1 848	4 343	1 784	2 500	2 322	2 322	567	3 100	3 000	3 000
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		42 161	13 505	3 606	13 900	14 485	14 485	4 226	14 020	6 420	7 800
Vote 11 - solid waste management		1 924	3 158	–	1 300	180	180	–	–	–	–
Vote 12 - roads & transport		14 455	16 333	18 104	4 443	11 794	11 794	4 443	2 539	378	5 885
Vote 13 - water services		10 951	7 341	5 606	4 000	2 943	2 943	566	12 800	16 300	15 400
Vote 14 - electricty		20 035	15 139	4 261	13 500	12 295	12 295	252	20 500	12 700	17 500
Vote 15 - engineering admin		1 014	9 959	14	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**95 319**	**76 647**	**33 740**	**41 893**	**44 511**	**44 511**	**10 233**	**58 694**	**48 298**	**53 585**
Single-year expenditure *to be appropriated*	2										
Vote 1 - executive council		18	631	1 075	3 347	2 079	2 079	34	2 070	12 545	24 160
Vote 2 - corporate services		1 404	2 084	1 754	930	5 279	5 279	300	665	680	670
Vote 3 - financial services		31	194	117	300	338	338	288	50	55	60
Vote 4 - development & planning		–	36	118	–	–	–	–	50	100	750
Vote 5 - health		–	–	–	–	–	–	–	–	–	–
Vote 6 - community & social services		962	393	1 037	2 750	3 316	3 316	745	1 030	2 670	860
Vote 7 - public safety		–	–	1 714	640	776	776	770	400	–	–
Vote 8 - sport & recreation		–	–	6 624	3 400	3 336	3 336	750	705	630	1 145
Vote 9 - environmental protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - waste water management		–	–	8 285	5 570	8 541	8 541	4 511	900	–	760
Vote 11 - solid waste management		–	–	3 834	5 750	5 757	5 757	2 324	1 920	1 150	1 200
Vote 12 - roads & transport		–	–	2 267	3 000	2 842	2 842	928	4 100	200	–
Vote 13 - water services		–	–	2 376	15 010	11 300	11 300	2 888	6 300	790	1 450
Vote 14 - electricty		396	5 578	6 022	9 200	4 503	4 503	1 794	3 750	2 650	2 200
Vote 15 - engineering admin		–	608	95	–	–	–	39	10	–	–
Capital single-year expenditure sub-total		**2 811**	**9 524**	**35 317**	**49 897**	**48 068**	**48 068**	**15 373**	**21 950**	**21 470**	**33 255**
Total Capital Expenditure - Vote		**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**25 606**	**80 644**	**69 768**	**86 840**
Capital Expenditure - Standard											
Governance and administration		**1 544**	**2 929**	**2 107**	**1 480**	**5 898**	**5 898**	**757**	**1 400**	**735**	**730**
Executive and council		18	631	236	–	68	68	–	650	–	–
Budget and treasury office		31	214	117	300	381	381	288	85	55	60
Corporate services		1 494	2 084	1 754	1 180	5 448	5 448	469	665	680	670
Community and public safety		**5 651**	**11 586**	**12 363**	**14 637**	**12 041**	**12 041**	**2 877**	**12 355**	**28 345**	**33 165**
Community and social services		3 165	6 036	1 402	2 750	3 316	3 316	745	2 530	5 670	4 860
Sport and recreation		225	4 343	8 407	5 900	5 659	5 659	1 317	3 805	3 630	4 145
Public safety		2 261	1 207	1 714	2 640	1 056	1 056	780	4 600	6 500	–
Housing		–	–	839	3 347	2 011	2 011	34	1 420	12 545	24 160
Health		–	–		–	–	–	–	–	–	–
Economic and environmental services		**14 455**	**16 369**	**20 489**	**7 443**	**14 635**	**14 635**	**5 371**	**6 689**	**678**	**6 635**
Planning and development		–	36	118	–	–	–	–	50	100	750
Road transport		14 455	16 333	20 371	7 443	14 635	14 635	5 371	6 639	578	5 885
Environmental protection		–	–		–	–	–	–	–	–	–
Trading services		**76 481**	**55 287**	**34 098**	**68 230**	**60 005**	**60 005**	**16 601**	**60 200**	**40 010**	**46 310**
Electricity		21 445	31 284	10 391	22 700	16 798	16 798	2 086	24 260	15 350	19 700
Water		10 951	7 341	7 982	19 010	14 243	14 243	3 454	19 100	17 090	16 850
Waste water management		42 161	13 505	11 891	19 470	23 026	23 026	8 738	14 920	6 420	8 560
Waste management		1 924	3 158	3 834	7 050	5 937	5 937	2 324	1 920	1 150	1 200
Other		**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	3	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**25 606**	**80 644**	**69 768**	**86 840**
Funded by:											
National Government		26 711	26 400	28 680	33 563	36 305	36 305	12 953	38 039	40 078	45 785
Provincial Government					3 600	2 859	2 859	308	2 330	2 300	800
District Municipality						345	345				
Other transfers and grants		2 737	9 284	1 302							
Transfers recognised - capital	4	**29 448**	**35 683**	**29 982**	**37 163**	**39 509**	**39 509**	**13 261**	**40 369**	**42 378**	**46 585**
Public contributions & donations	5	55 714	1 068	4 535	13 347	10 959	10 959	602	12 520	16 645	27 760
Borrowing	6	3 112	35 919	19 239	35 610	30 854	30 854	9 127	20 100	4 750	4 920
Internally generated funds		9 855	13 501	15 301	5 670	11 257	11 257	2 616	7 655	5 995	7 575
Total Capital Funding	7	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**25 606**	**80 644**	**69 768**	**86 840**

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Annexure D: Cash Flow

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		100 704	88 976	125 334	145 986	144 038	144 038	85 244	154 255	165 053	176 607
Service charges		377 171	421 538	442 119	552 395	498 509	498 509	291 060	468 908	514 299	563 493
Other revenue		25 756	11 852	12 929	(4 029)	(22 635)	(22 635)	12 335	95 636	104 523	120 710
Government - operating	1	64 200	68 249	75 418	88 565	87 602	87 602	61 752	94 773	103 004	113 806
Government - capital	1	32 006	36 316	30 027	37 163	39 509	39 509	24 917	40 369	42 378	46 585
Interest		2 037	10 900	16 198	10 000	12 000	12 000	7 994	12 200	12 810	13 451
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(511 903)	(534 613)	(613 161)	(733 446)	(663 413)	(663 413)	(397 994)	(764 776)	(835 309)	(909 148)
Finance charges		(13 276)	(16 722)	(18 899)	(18 489)	(17 989)	(17 989)	(8 938)	(17 921)	(16 382)	(14 779)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**76 695**	**86 495**	**69 966**	**78 147**	**77 622**	**77 622**	**76 369**	**83 445**	**90 377**	**110 724**
CASH FLOWS FROM INVESTING ACTIVITIES								76 369			
Receipts								**(0)**			
Proceeds on disposal of PPE		–	9 730	2 485	100	100	100	–	100	100	100
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(53 274)	(86 172)	(68 969)	(91 790)	(92 579)	(92 579)	(25 606)	(80 644)	(69 768)	(86 840)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(53 274)**	**(76 442)**	**(66 485)**	**(91 690)**	**(92 479)**	**(92 479)**	**(25 606)**	**(80 544)**	**(69 668)**	**(86 740)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		1 293	(4 677)	(10 819)	10 459	4 993	4 993	–	15 300	4 050	3 220
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		10 419	45 610	(8 613)	(19 584)	(15 114)	(15 114)	(2 592)	(24 440)	(23 978)	(25 785)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**11 713**	**40 934**	**(19 432)**	**(9 125)**	**(10 121)**	**(10 121)**	**(2 592)**	**(9 140)**	**(19 928)**	**(22 565)**
NET INCREASE/ (DECREASE) IN CASH HELD		**35 134**	**50 987**	**(15 951)**	**(22 669)**	**(24 978)**	**(24 978)**	**48 171**	**(6 239)**	**781**	**1 419**
Cash/cash equivalents at the year begin:	2	**5 350**	**40 484**	**91 471**	**60 442**	**75 520**	**75 520**	**75 520**	**50 542**	**44 303**	**45 084**
Cash/cash equivalents at the year end:	2	**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**123 692**	**44 303**	**45 084**	**46 502**

Annexure E: Cash backed reserves

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	40 484	91 471	75 520	37 774	50 542	50 542	123 692	44 303	45 084	46 502
Other current investments > 90 days		0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	0
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**40 484**	**91 471**	**75 520**	**37 774**	**50 542**	**50 542**	**123 692**	**44 303**	**45 084**	**46 502**
Application of cash and investments											
Unspent conditional transfers		–	–	149	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(22 391)	(18 938)	(51 066)	(60 229)	(72 686)	(72 686)	(27 510)	(84 369)	(95 765)	(108 496)
Other provisions		77 741	42 057	32 266	37 912	40 381	41 413	40 469	43 910	46 457	49 554
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	22 012	58 982	53 129	23 204	32 209	31 750	74 844	29 271	31 275	33 422
Total Application of cash and investments:		**77 362**	**82 101**	**34 478**	**886**	**(97)**	**477**	**87 803**	**(11 188)**	**(18 033)**	**(25 521)**
Surplus(shortfall)		**(36 877)**	**9 370**	**41 042**	**36 887**	**50 639**	**50 065**	**35 888**	**55 491**	**63 117**	**72 023**

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Annexure F: Asset management

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Choose name from list - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	**70 480**	**55 975**	**43 399**	**55 390**	**66 413**	**66 413**	**45 169**	**27 973**	**36 355**
Infrastructure - Road transport		12 312	8 112	12 971	6 743	14 385	14 385	2 889	2 528	5 235
Infrastructure - Electricity		18 219	9 142	5 693	15 500	13 491	13 491	23 300	13 250	16 500
Infrastructure - Water		9 335	6 150	1 043	10 300	10 480	10 480	8 300	1 300	1 400
Infrastructure - Sanitation		22 442	11 949	468	450	3 192	3 192	2 500	–	–
Infrastructure - Other		–	–	766	2 500	4 500	4 500	4 480	4 480	980
Infrastructure		*62 308*	*35 353*	*20 941*	*35 493*	*46 049*	*46 049*	*41 469*	*21 558*	*24 115*
Community		670	7 918	7 296	2 500	2 997	2 997	250	3 550	7 050
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	7 501	12 703	15 162	17 397	17 367	17 367	3 450	2 865	5 190
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**27 650**	**30 197**	**25 658**	**36 400**	**26 166**	**26 166**	**35 475**	**41 795**	**50 485**
Infrastructure - Road transport		1 754	6 800	8 618	2 000	2 000	2 000	4 000	–	–
Infrastructure - Electricity		959	653	–	–	–	–	10	1 010	1 000
Infrastructure - Water		1 615	1 191	6 389	8 650	4 238	4 238	10 800	15 500	14 500
Infrastructure - Sanitation		19 499	833	10 651	1 100	1 100	1 100	1 050	1 020	1 200
Infrastructure - Other		979	–	–	1 500	1 500	1 500	200	1 230	1 280
Infrastructure		*24 807*	*9 477*	*25 658*	*13 250*	*8 838*	*8 838*	*16 060*	*18 760*	*17 980*
Community		1 623	729	–	2 500	1 800	1 800	4 600	2 700	1 000
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	824	19 991	–	20 650	15 528	15 528	14 815	20 335	31 505
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		396	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		14 066	14 912	21 589	8 743	16 385	16 385	6 889	2 528	5 235
Infrastructure - Electricity		19 179	9 795	5 693	15 500	13 491	13 491	23 310	14 260	17 500
Infrastructure - Water		10 951	7 341	7 432	18 950	14 718	14 718	19 100	16 800	15 900
Infrastructure - Sanitation		41 940	12 782	11 119	1 550	4 292	4 292	3 550	1 020	1 200
Infrastructure - Other		979	–	766	4 000	6 000	6 000	4 680	5 710	2 260
Infrastructure		*87 115*	*44 830*	*46 599*	*48 743*	*54 887*	*54 887*	*57 529*	*40 318*	*42 095*
Community		2 294	8 647	7 296	5 000	4 797	4 797	4 850	6 250	8 050
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		8 325	32 694	15 162	38 047	32 895	32 895	18 265	23 200	36 695
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		396	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	**98 130**	**86 172**	**69 057**	**91 790**	**92 579**	**92 579**	**80 644**	**69 768**	**86 840**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		2 147 641	2 105 798	631 670	521 863	559 085	559 085	497 299	428 713	356 319
Infrastructure - Electricity		0	0	644 841	635 547	633 539	633 539	643 357	634 307	637 547
Infrastructure - Water		0	–	193 232	208 245	204 013	204 013	208 395	206 095	205 195
Infrastructure - Sanitation		(0)	0	308 370	308 142	310 884	310 884	310 142	307 612	307 792
Infrastructure - Other		(17 614)	(28 079)	142 669	130 403	132 403	132 403	131 083	132 113	128 663
Infrastructure		*2 130 027*	*2 077 719*	*1 920 781*	*1 804 201*	*1 839 924*	*1 839 924*	*1 790 276*	*1 708 840*	*1 635 516*
Community		(5)	0	79 026	80 998	80 796	80 796	80 848	82 248	84 048
Heritage assets		19	19	19	19	19	19	19	19	19
Investment properties		47 515	47 487	46 930	47 487	46 930	46 930	46 930	46 930	46 930
Other assets		(27 472)	(10 491)	40 605	71 133	67 403	67 403	52 773	57 708	71 203
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		1 231	1 361	497	1 361	497	497	497	497	497
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	5	**2 151 315**	**2 116 095**	**2 087 858**	**2 005 200**	**2 035 568**	**2 035 568**	**1 971 343**	**1 896 242**	**1 838 213**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		109 753	115 484	112 943	144 869	144 869	144 869	144 869	144 869	144 869
Repairs and Maintenance by Asset Class	3	28 676	30 203	41 066	59 118	55 239	55 239	55 240	58 720	62 420
Infrastructure - Road transport		17 104	17 873	18 263	20 205	17 492	17 492	17 492	18 593	19 765
Infrastructure - Electricity		3 272	2 951	4 029	4 868	4 740	4 740	4 740	5 038	5 356
Infrastructure - Water		1 038	1 588	2 156	3 250	3 105	3 105	3 105	3 301	3 509
Infrastructure - Sanitation		2 387	2 694	3 740	6 597	6 827	6 827	6 827	7 257	7 714
Infrastructure - Other		(379)	(1 344)	449	–	–	–	–	–	–
Infrastructure		*23 422*	*23 762*	*28 637*	*34 920*	*32 163*	*32 163*	*32 163*	*34 189*	*36 343*
Community		292	494	3 421	7 757	7 342	7 342	7 342	7 805	8 297
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	4 962	5 948	9 008	16 441	15 734	15 734	15 735	16 726	17 780
TOTAL EXPENDITURE OTHER ITEMS		**138 429**	**145 688**	**154 010**	**203 987**	**200 108**	**200 108**	**200 109**	**203 589**	**207 289**
Renewal of Existing Assets as % of total capex		*28.2%*	*35.0%*	*37.2%*	*39.7%*	*28.3%*	*28.3%*	*44.0%*	*59.9%*	*58.1%*
Renewal of Existing Assets as % of deprecn"		*25.2%*	*26.1%*	*21.7%*	*25.1%*	*18.1%*	*18.1%*	*24.5%*	*28.9%*	*34.8%*
R&M as a % of PPE		*1.4%*	*1.5%*	*2.0%*	*3.0%*	*2.8%*	*2.8%*	*2.9%*	*3.2%*	*3.5%*
Renewal and R&M as a % of PPE		*3.0%*	*3.0%*	*3.0%*	*5.0%*	*4.0%*	*4.0%*	*5.0%*	*5.0%*	*6.0%*

Annexure G: Basic Service Delivery Measurement

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Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		38 922	38 922	38 922	39 700	39 700	39 700	40 097	40 502	40 915
Piped water inside yard (but not in dwelling)		10 752	10 752	10 752	10 968	10 968	10 968	11 077	11 189	11 303
Using public tap (at least min.service level)	2	2 934	2 934	2 934	2 992	2 992	2 992	3 022	3 053	3 084
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		52 608	52 608	52 608	53 660	53 660	53 660	54 196	54 744	55 302
Using public tap (< min.service level)	3	4 788	4 788	4 788	4 884	4 884	4 884	4 933	4 983	5 034
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		2 532	2 532	2 532	2 582	2 582	2 582	2 608	2 634	2 661
Below Minimum Service Level sub-total		7 320	7 320	7 320	7 466	7 466	7 466	7 541	7 617	7 695
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 737**	**62 361**	**62 997**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		34 740	34 740	34 740	35 434	35 434	35 434	35 789	36 150	36 519
Flush toilet (with septic tank)		11 010	11 010	11 010	11 230	11 230	11 230	11 342	11 457	11 574
Chemical toilet		3 684	3 684	3 684	3 758	3 758	3 758	3 795	3 834	3 873
Pit toilet (ventilated)		954	954	954	974	974	974	983	993	1 003
Other toilet provisions (> min.service level)		7 038	7 038	7 038	7 178	7 178	7 178	7 250	7 323	7 398
Minimum Service Level and Above sub-total		57 426	57 426	57 426	58 574	58 574	58 574	59 159	59 757	60 366
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		1 290	1 290	1 290	1 316	1 316	1 316	1 329	1 342	1 356
No toilet provisions		1 212	1 212	1 212	1 236	1 236	1 236	1 248	1 261	1 274
Below Minimum Service Level sub-total		2 502	2 502	2 502	2 552	2 552	2 552	2 577	2 603	2 630
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 736**	**62 360**	**62 996**
Energy:										
Electricity (at least min.service level)		31 812	31 812	31 812	32 448	32 448	32 448	32 773	33 104	33 442
Electricity - prepaid (min.service level)		15 000	15 000	15 000	15 300	15 300	15 300	15 453	15 609	15 768
Minimum Service Level and Above sub-total		46 812	46 812	46 812	47 748	47 748	47 748	48 226	48 713	49 210
Electricity (< min.service level)		726	726	726	740	740	740	748	755	763
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		12 390	12 390	12 390	12 638	12 638	12 638	12 764	12 893	13 024
Below Minimum Service Level sub-total		13 116	13 116	13 116	13 378	13 378	13 378	13 512	13 648	13 787
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 126**	**61 126**	**61 126**	**61 738**	**62 361**	**62 997**
Refuse:										
Removed at least once a week		49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
Minimum Service Level and Above sub-total		49 188	49 188	49 188	50 172	50 172	50 172	50 674	51 185	51 707
Removed less frequently than once a week		606	606	606	618	618	618	624	631	637
Using communal refuse dump		1 158	1 158	1 158	1 182	1 182	1 182	1 193	1 205	1 217
Using own refuse dump		6 354	6 354	6 354	6 482	6 482	6 482	6 546	6 612	6 679
Other rubbish disposal		726	726	726	740	740	740	748	755	763
No rubbish disposal		1 896	1 896	1 896	1 934	1 934	1 934	1 953	1 973	1 993
Below Minimum Service Level sub-total		10 740	10 740	10 740	10 956	10 956	10 956	11 064	11 176	11 290
Total number of households	5	**59 928**	**59 928**	**59 928**	**61 128**	**61 128**	**61 128**	**61 738**	**62 361**	**62 997**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		12 644	12 644	12 644	12 897	12 897	12 897	13 155	13 418	13 681
Sanitation (free minimum level service)		1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Electricity/other energy (50kwh per household per month)		363	363	363	370	370	370	378	385	392
Refuse (removed at least once a week)		1 038	1 038	1 038	1 059	1 059	1 059	1 080	1 102	1 124
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		16 387	16 017	20 481	18 120	18 595	18 595	9 974	20 465	22 307
Sanitation (free sanitation service to **indigent households**)		1 531	1 701	682	1 188	1 188	1 188	607	2 049	2 193
Electricity/other energy (50kwh per **indigent** household per month)		4 790	53	1 100	2 762	2 762	2 762	268	3 036	3 400
Refuse (removed once a week **for indigent households**)		695	772	850	918	918	918	495	1 652	1 768
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**23 403**	**18 543**	**23 113**	**22 988**	**23 463**	**23 463**	**11 344**	**27 202**	**29 667**
Highest level of free service provided per household										
Property rates (R value threshold)		75 000	75 000	150	150	150	150	161	172	184
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)								–	–	–
Sanitation (Rand per household per month)		123	123	158	171	171	171	183	196	210
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		80	124	136	147	147	147	158	169	180
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		58 716	60 828	62 298	70 789	71 838	71 838	41 180	76 606	81 968
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other			1175							
Total revenue cost of subsidised services provided		**58 716**	**60 828**	**62 298**	**70 789**	**71 838**	**71 838**	**41 180**	**76 606**	**81 968**

Annexure H: Funding Measurement

Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	40 484	91 471	75 520	37 774	50 542	50 542	123 692	44 303	45 084	46 502
Cash + investments at the yr end less applications - R'000	18(1)b	2	(36 877)	9 370	41 042	36 887	50 639	50 065	35 888	55 491	63 117	72 023
Cash year end/monthly employee/supplier payments	18(1)b	3	0.9	1.9	1.5	0.6	0.9	0.9	3.7	0.7	0.6	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	10 976	7 195	(21 690)	(62 091)	(60 760)	(60 760)	17 317	(53 721)	(47 173)	(25 738)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.9%	3.3%	15.1%	(14.0%)	(6.0%)	(47.4%)	5.4%	2.9%	2.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	98.9%	86.3%	87.1%	89.1%	84.4%	84.4%	94.4%	89.1%	89.5%	90.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.8%	10.9%	12.2%	12.2%	12.5%	12.5%	13.2%	12.0%	11.7%	11.5%
Capital payments % of capital expenditure	18(1)c;19	8	54.3%	100.0%	99.9%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	1.9%	(9.3%)	(27.7%)	19.1%	9.4%	9.4%	0.0%	38.0%	14.8%	8.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	20.2%	6.4%	36.7%	0.0%	0.0%	(39.9%)	9.1%	9.6%	9.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	1.5%	2.0%	3.0%	2.8%	2.8%	2.7%	2.9%	3.2%	3.5%
Asset renewal % of capital budget	20(1)(vi)	14	28.2%	35.0%	37.2%	39.7%	28.3%	28.3%	0.0%	44.0%	59.9%	58.1%

MIDVAAL LOCAL MUNICIPALITY
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